

**RUSH COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2021

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For the Year Ended December 31, 2021

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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, 2021 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### 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, 2020 (not presented herein), and have issued our report thereon dated September 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**

Certified Public Accountants

Hays, Kansas

August 29, 2022

**RUSH COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 1,684,999	-	3,416,131	3,368,229	<b>1,732,901</b>	88,776	<b>1,821,677</b>
<b>Special Purpose Funds</b>							
Road and Bridge Fund	1,746,999	-	1,895,724	1,951,245	<b>1,691,478</b>	150,612	<b>1,842,090</b>
Special Bridge Fund	580,952	-	242,950	367,134	<b>456,768</b>	-	<b>456,768</b>
Health Fund	27,970	-	245,808	215,411	<b>58,367</b>	8,840	<b>67,207</b>
Noxious Weed Fund	175,372	-	494,668	359,236	<b>310,804</b>	6,326	<b>317,130</b>
Appraiser's Cost Fund	47,899	-	125,334	129,991	<b>43,242</b>	14,497	<b>57,739</b>
Hospital Maintenance Fund	5,627	-	25	5,652	-	-	-
Mental Health Fund	-	-	21,648	21,648	-	-	-
Intellectual Disability Fund	-	-	11,311	11,311	-	466	<b>466</b>
Special Alcohol Fund	7,353	-	-	-	<b>7,353</b>	-	<b>7,353</b>
Noxious Weed Capital Outlay Fund	92,585	-	15,000	51,471	<b>56,114</b>	25,000	<b>81,114</b>
Special Machinery Fund	863,613	97,800	200,000	181,266	<b>980,147</b>	65,432	<b>1,045,579</b>
Capital Improvements Reserve Fund	596,162	-	155,000	50,389	<b>700,773</b>	-	<b>700,773</b>
Equipment Reserve Fund	663,101	-	250,000	123,683	<b>789,418</b>	12,915	<b>802,333</b>
Recycling Fund	1,227	-	-	-	<b>1,227</b>	-	<b>1,227</b>
Micro Loan Fund	52,468	-	10,331	608	<b>62,191</b>	-	<b>62,191</b>
Register of Deeds Technology Fund	39,630	-	7,153	6,074	<b>40,709</b>	-	<b>40,709</b>
Wireless 911 Fund	137,925	-	77,832	90,169	<b>125,588</b>	-	<b>125,588</b>
Sheriff's Equipment Fund	3,818	-	725	-	<b>4,543</b>	-	<b>4,543</b>
Clerk's Technology Fund	8,327	-	1,777	1,999	<b>8,105</b>	-	<b>8,105</b>
Treasurer's Technology Fund	10,031	-	1,777	-	<b>11,808</b>	-	<b>11,808</b>
Federal Funds Fund	-	-	294,905	-	<b>294,905</b>	-	<b>294,905</b>
<b>Bond and Interest Funds</b>							
Debt Service Fund	154,821	-	2,438,102	2,478,500	<b>114,423</b>	-	<b>114,423</b>
Hospital Revenue Bonds Fund	723	-	-	723	-	-	-
County Hospital No Fund Warrant Proceeds Fund	93,546	-	121,338	212,056	<b>2,828</b>	-	<b>2,828</b>
<b>Business Fund</b>							
Solid Waste Fund	42,239	-	88,577	96,322	<b>34,494</b>	5,242	<b>39,736</b>
<b>Trust Funds</b>							
Prosecuting Attorney Training Fund	7,962	-	467	261	<b>8,168</b>	-	<b>8,168</b>
Oil and Gas Valuation Depletion Trust Fund	724,680	-	1,495	-	<b>726,175</b>	-	<b>726,175</b>
Special Motor Vehicle Fund	-	-	35,936	35,936	-	-	-
<b>Total Primary Government</b>	<b>\$ 7,770,029</b>	<b>97,800</b>	<b>10,154,014</b>	<b>9,759,314</b>	<b>8,262,529</b>	<b>378,106</b>	<b>8,640,635</b>

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Related Municipal Entities</b>							
Fire District No. 1 - General Fund	\$ 9,370	-	30,288	31,477	8,181	1,375	9,556
Fire District No. 1 - Special Fund	46,613	-	15,500	24,000	38,113	-	38,113
Fire District No. 2 - General Fund	2,163	-	21,986	16,235	7,914	736	8,650
Fire District No. 2 - Special Fund	50,909	-	6,000	48,000	8,909	-	8,909
Fire District No. 3 - General Fund	17,611	-	23,217	16,008	24,820	292	25,112
Fire District No. 3 - Special Fund	55,056	-	5,000	939	59,117	-	59,117
Fire District No. 4 - General Fund	6,283	-	78,132	56,003	28,412	1,607	30,019
Fire District No. 4 - Special Fund	87,684	-	4,318	9,685	82,317	-	82,317
Fire District No. 5 - General Fund	4,716	49	31,097	34,562	1,300	7,710	9,010
Fire District No. 5 - Special Fund	35,856	-	15,976	1,588	50,244	-	50,244
Fire District No. 6 - General Fund	551	-	21,556	21,265	842	5,720	6,562
Fire District No. 6 - Special Fund	12,978	-	1,041	2,533	11,486	-	11,486
Fire District No. 7 - General Fund	11,240	-	39,618	26,716	24,142	180	24,322
Fire District No. 7 - Special Fund	70,714	-	11,388	-	82,102	-	82,102
Fire District No. 8 - General Fund	52,082	-	45,537	26,274	71,345	2,116	73,461
Fire District No. 8 - Special Fund	168,201	-	15,380	-	183,581	-	183,581
<b>Total Related Municipal Entities</b>	<u>632,027</u>	<u>49</u>	<u>366,034</u>	<u>315,285</u>	<u>682,825</u>	<u>19,736</u>	<u>702,561</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<u>\$ 8,402,056</u>	<u>97,849</u>	<u>10,520,048</u>	<u>10,074,599</u>	<u>8,945,354</u>	<u>397,842</u>	<u>9,343,196</u>
<b>Composition of Cash</b>				Checking Accounts	\$ 1,569,678		
				Savings Accounts	10,673,317		
				Cash on Hand	21,838		
				Certificates of Deposits	3,550,000		
				Total Primary Government and Related Municipal Entities	15,814,833		
				Distributable Funds per Schedule 3-1	(6,312,638)		
				Agency Funds per Schedule 3-2	(158,999)		
				<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 9,343,196</b>		

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



**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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, 2021.

**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.).

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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 municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>.

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 was one budget amendment for this year for the Fire District No. 4 – General Fund.

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

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$15,814,833 and the bank balance was \$16,032,495. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$13,636,980 was covered by federal depository insurance and \$2,395,515 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2021.

**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, 2021 were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A 19-120	\$ 150,000
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	15,000
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	3,818
Fire District No. 5 – General Fund	Fire District No. 5 – Special Fund	K.S.A. 19-3612c	15,976
Fire District No. 6 – General Fund	Fire District No. 6 – Special Fund	K.S.A. 19-3612c	1,041
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	11,388
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	16,707
County Hospital No Fund Warrant Proceeds Fund	Capital Improvement Reserve Fund	Commission	5,000

**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 103 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.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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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 88 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.

The County carries commercial insurance for all other risks of loss, including surety bonds. 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**

**Rush County, Kansas** did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

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

The County did not include mandatory nondiscrimination clauses in a public work contract, which is a violation of K.S.A. 44-1030.

**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, 2021, 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, 2021 was \$6,058 and \$9,755, respectively.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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 Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$184,910 for the year ended December 31, 2021.

**Net Pension Liability**

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,271,918. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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](http://www.kpers.org) or can be obtained as described above.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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, 2021.

**NOTE 13 – COMPENSATED ABSENCES**

**Vacation**

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

<u>Years Worked</u>	<u>Amount Earned</u>
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 \$866,952 and the estimated post-closure cost is \$754,478. These figures comprise the estimated closure and post-closure cost of \$1,621,430. At December 31, 2021, the permit for 2021 identifies that the remaining volume capacity of the site is 69.87% of the original capacity and that the remaining life of the landfill is 81.6 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

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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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, 2021.

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 – CURRENT YEAR DEBT DEFEASANCE**

On April 1, 2021, the County issued General Obligation Refunding Bonds – Series 2021 of \$1,970,000 (par value) with a variable interest rate of 0.4% to 2.15% to advance refund Series General Obligation Refunding Bonds – Series 2013-A with maturity dates of 2021 to 2034 in the amount of \$1,730,000. The Series 2021 bonds mature on December 1, 2034, and will be subject to optional redemption and payment prior to their stated maturity. The Series 2021 bonds were issued at par, and after paying issuance costs of \$52,432, the net proceeds were \$1,917,568. The net proceeds from the issuance of the general obligation bonds were used to purchase U.S. Government Securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the terms bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds will be removed from the County's financial statement on April 1, 2021. As a result of the advance refunding, the County reduced its total debt service requirements by \$102,473. The economic gain to the County (difference between the present value of the debt service payments on the old and new debt) was \$92,161.

**NOTE 16 – 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.

**No Fund Warrants**

On January 20, 2017, the County issued \$810,000 in Hospital No Fund Warrants for the purpose of financing insufficient funds in the operations and maintenance budget of the Rush County Memorial Hospital.

**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.



**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

Changes in long-term liabilities for the County for the year ended December 31, 2021, 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
<b>General Obligation Bonds</b>									
Series 2012A	1.875-2.5%	4/5/2012	\$ 1,135,000	12/1/2026	\$ 955,000	-	(150,000)	<b>805,000</b>	21,550
Series 2013A	2.375-4%	7/10/2013	2,060,000	12/1/2034	2,030,000	-	(1,735,000)	<b>295,000</b>	8,940
Series 2016B	1.75%-4%	3/30/2016	1,925,000	12/1/2034	1,720,000	-	(210,000)	<b>1,510,000</b>	51,700
Series 2021	0.4%-2.15%	4/1/2021	1,970,000	12/1/2034	-	1,970,000	(40,000)	<b>1,930,000</b>	21,310
<b>Capital Leases</b>									
John Deere Loader	3.40%	8/12/2019	179,000	2/1/2024	142,938	-	(33,835)	<b>109,103</b>	5,017
Diesel Engine Bucket Truck	1.80%	8/9/2021	276,895	1/1/2026	-	276,895	-	<b>276,895</b>	-
(2) John Deere Graders	1.90%	7/6/2021	267,465	7/6/2024	-	267,465	-	<b>267,465</b>	-
<b>No Fund Warrants</b>									
2017 No Fund Warrants	2.25%	1/20/2017	810,000	1/20/2021	202,500	-	(202,500)	-	4,556
<b>Total Contractual Indebtedness - County</b>					<u>5,050,438</u>	<u>2,514,360</u>	<u>(2,371,335)</u>	<u><b>5,193,463</b></u>	<u>113,073</u>
<b>Related Municipal Entity Debt</b>									
<b>Capital Leases</b>									
2012 Dodge 550 Fire Truck, Fire Dist #7	4.05%	6/18/2012	93,000	6/18/2022	18,363	-	(10,750)	<b>7,613</b>	745
(2) 2020 Ford F350 Trucks	2.72%	9/8/2020	62,184	12/15/2026	53,296	-	(8,620)	<b>44,676</b>	1,065
<b>Total Contractual Indebtedness - Related Municipal Entity</b>					<u>71,659</u>	<u>-</u>	<u>(19,370)</u>	<u><b>52,289</b></u>	<u>1,810</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 5,122,097</u>	<u>2,514,360</u>	<u>(2,390,705)</u>	<u><b>5,245,752</b></u>	<u>114,883</u>

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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

	YEAR							
	2022	2023	2024	2025	2026	2027-2031	2032-2034	Total
<b>Principal</b>								
General Obligation Bonds	\$ 405,000	425,000	435,000	440,000	440,000	1,455,000	940,000	<b>4,540,000</b>
Capital Leases	180,113	179,280	181,531	55,758	56,781	-	-	<b>653,463</b>
<b>Total Principal - County</b>	<b>585,113</b>	<b>604,280</b>	<b>616,531</b>	<b>495,758</b>	<b>496,781</b>	<b>1,455,000</b>	<b>940,000</b>	<b>5,193,463</b>
<b>Interest</b>								
General Obligation Bonds	105,299	95,369	85,268	74,943	66,980	230,365	53,863	<b>712,087</b>
Capital Leases	10,276	11,148	8,971	3,457	1,036	-	-	<b>34,888</b>
<b>Total Interest - County</b>	<b>115,575</b>	<b>106,517</b>	<b>94,239</b>	<b>78,400</b>	<b>68,016</b>	<b>230,365</b>	<b>53,863</b>	<b>746,975</b>
<b>Total Principal and Interest - County</b>	<b>700,688</b>	<b>710,797</b>	<b>710,770</b>	<b>574,158</b>	<b>564,797</b>	<b>1,685,365</b>	<b>993,863</b>	<b>5,940,438</b>
<b>Related Municipal Entity Debt</b>								
<b>Principal</b>								
Capital Leases	16,501	8,888	8,888	8,888	9,124	-	-	<b>52,289</b>
<b>Interest</b>								
Capital Leases	2,521	797	797	797	561	9,685	-	<b>15,158</b>
<b>Total Principal and Interest - RME</b>	<b>19,022</b>	<b>9,685</b>	<b>9,685</b>	<b>9,685</b>	<b>9,685</b>	<b>9,685</b>	<b>-</b>	<b>67,447</b>
<b>Total Principal and Interest</b>	<b>\$ 719,710</b>	<b>720,482</b>	<b>720,455</b>	<b>583,843</b>	<b>574,482</b>	<b>1,695,050</b>	<b>993,863</b>	<b>6,007,885</b>

**RUSH COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**RUSH COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 3,802,926	-	3,802,926	<b>3,368,229</b>	(434,697)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	2,520,000	-	2,520,000	<b>1,951,245</b>	(568,755)
Special Bridge Fund	350,000	122,561	472,561	<b>367,134</b>	(105,427)
Health Fund	209,207	32,760	241,967	<b>215,411</b>	(26,556)
Noxious Weed Fund	441,400	-	441,400	<b>359,236</b>	(82,164)
Appraiser's Cost Fund	141,619	-	141,619	<b>129,991</b>	(11,628)
Hospital Maintenance Fund	5,000	-	5,000	<b>5,652</b>	652
Mental Health Fund	31,619	-	31,619	<b>21,648</b>	(9,971)
Intellectual Disability Fund	21,353	-	21,353	<b>11,311</b>	(10,042)
Special Alcohol Fund	7,958	-	7,958	-	(7,958)
Noxious Weed Capital Outlay Fund	92,585	-	92,585	<b>51,471</b>	(41,114)
Wireless 911 Fund	226,715	-	226,715	<b>90,169</b>	(136,546)
<b>Bond and Interest Funds</b>					
Debt Service Fund	598,626	1,970,000	2,568,626	<b>2,478,500</b>	(90,126)
Hospital Revenue Bonds Fund	723	-	723	<b>723</b>	-
County Hospital No Fund Warrant Proceeds Fund	212,056	-	212,056	<b>212,056</b>	-
<b>Business Fund</b>					
Solid Waste Fund	120,000	-	120,000	<b>96,322</b>	(23,678)
<b>Related Municipal Entities</b>					
Fire District No. 1 - General Fund	37,200	-	37,200	<b>31,477</b>	(5,723)
Fire District No. 2 - General Fund	21,000	-	21,000	<b>16,235</b>	(4,765)
Fire District No. 3 - General Fund	27,000	-	27,000	<b>16,008</b>	(10,992)
Fire District No. 4 - General Fund	61,703	-	61,703	<b>56,003</b>	(5,700)
Fire District No. 5 - General Fund	35,984	-	35,984	<b>34,562</b>	(1,422)
Fire District No. 6 - General Fund	21,265	-	21,265	<b>21,265</b>	-
Fire District No. 7 - General Fund	45,688	-	45,688	<b>26,716</b>	(18,972)
Fire District No. 8 - General Fund	50,380	-	50,380	<b>26,274</b>	(24,106)

**RUSH COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,963,302	<b>2,812,642</b>	2,822,310	(9,668)
Delinquent Tax	68,014	<b>19,186</b>	-	19,186
Vehicle Tax	180,412	<b>206,836</b>	222,006	(15,170)
Mineral Production Tax	4,480	<b>2,903</b>	-	2,903
Licenses and Fees				
Mortgage Registration Fees	34,591	<b>46,743</b>	8,000	38,743
Co. Clerk - Co. Share Game and Park	328	<b>305</b>	200	105
County Offices	10,864	<b>4,956</b>	15,000	(10,044)
Antique Motor Vehicle Registr. Fees	3,220	<b>3,630</b>	900	2,730
Cereal Malt Bev. and Club License	-	<b>75</b>	-	75
Interest on Taxes	25,655	<b>31,432</b>	9,000	22,432
Interest on Investments	53,502	<b>18,648</b>	10,000	8,648
Miscellaneous	73,445	<b>128,728</b>	-	128,728
Dispatch Fees	60	<b>119</b>	-	119
Oil Royalty	1,495	-	4,000	(4,000)
Rents and Leases	14,452	<b>5,558</b>	2,000	3,558
Senior Citizens	39,957	<b>40,739</b>	15,000	25,739
PILOT	111,979	<b>114,210</b>	50,000	64,210
Transfers In	13,809	<b>16,707</b>	-	16,707
Reimbursed Expenses	68,901	-	-	-
Neighborhood Revitalization Rebate	(40,678)	<b>(37,286)</b>	(36,146)	(1,140)
<b>Total Receipts</b>	<b>3,627,788</b>	<b>3,416,131</b>	<b>3,122,270</b>	<b>293,861</b>
<b>Expenditures</b>				
County Commission	52,648	<b>56,333</b>	56,810	(477)
County Clerk	97,463	<b>101,905</b>	103,000	(1,095)
County Treasurer	109,419	<b>111,233</b>	116,800	(5,567)
County Attorney	105,444	<b>111,049</b>	119,000	(7,951)
Register of Deeds	67,426	<b>70,519</b>	72,000	(1,481)
Sheriff	732,319	<b>797,461</b>	811,843	(14,382)
Unified Court	50,129	<b>59,434</b>	55,174	4,260
Courthouse General	180,681	<b>243,403</b>	463,300	(219,897)
Custodian	45,082	<b>38,282</b>	51,500	(13,218)
Emergency Preparedness	18,114	<b>26,672</b>	20,400	6,272
Soil Conservation	25,000	<b>25,000</b>	25,000	-
Elderly Companion Program	3,973	<b>4,275</b>	4,275	-
Economic Development	1,358	<b>1,560</b>	9,500	(7,940)

**RUSH COUNTY, KANSAS****General Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Airport	\$ 3,086	<b>19,600</b>	17,500	2,100
Election	45,177	<b>24,108</b>	48,000	(23,892)
Employee Benefits	1,103,148	<b>1,119,030</b>	1,240,000	(120,970)
Services for Elderly	122,226	<b>127,711</b>	158,170	(30,459)
Fair	12,000	<b>12,000</b>	12,000	-
CKLEPG	5,654	<b>5,654</b>	5,654	-
Historical Society	7,825	<b>8,000</b>	8,000	-
Western Kansas Child Advocacy Center	-	<b>5,000</b>	5,000	-
Transfers Out	405,700	<b>400,000</b>	400,000	-
<b>Total Expenditures</b>	3,193,872	<b>3,368,229</b>	<u>3,802,926</u>	<u>(434,697)</u>
<b>Receipts Over (Under) Expenditures</b>	433,916	<b>47,902</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,251,083</u>	<u><b>1,684,999</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,684,999</u>	<u><b>1,732,901</b></u>		

**RUSH COUNTY, KANSAS****Road and Bridge Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 1,300,187		<b>1,392,712</b>	1,397,109	(4,397)
Delinquent Tax	37,361		<b>9,201</b>	-	9,201
Vehicle Tax	95,053		<b>90,832</b>	97,160	(6,328)
Intergovernmental					
Federal Aid	695,538	-	-	-	-
State Aid	91,396	-	-	-	-
Special Highway Fuel Tax	335,678		<b>367,368</b>	246,041	121,327
Reimbursements	32,108		<b>54,068</b>	-	54,068
Neighborhood Revitalization Rebate	(17,802)		<b>(18,457)</b>	(17,893)	(564)
<b>Total Receipts</b>	<u>2,569,519</u>		<u><b>1,895,724</b></u>	<u>1,722,417</u>	<u>173,307</u>
<b>Expenditures</b>					
Personal Services	708,842		<b>747,620</b>	845,000	(97,380)
Commodities	482,808		<b>743,760</b>	1,125,000	(381,240)
Contractual Services	162,629		<b>240,396</b>	150,000	90,396
Capital Outlay	72,244		<b>19,469</b>	200,000	(180,531)
Transfers Out	602,500		<b>200,000</b>	200,000	-
<b>Total Expenditures</b>	<u>2,029,023</u>		<u><b>1,951,245</b></u>	<u>2,520,000</u>	<u>(568,755)</u>
<b>Receipts Over (Under) Expenditures</b>	540,496		<b>(55,521)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,206,503</u>		<u><b>1,746,999</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,746,999</u>		<u><b>1,691,478</b></u>		

**RUSH COUNTY, KANSAS**  
**Special Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 266,090	93,440	93,700	(260)
Delinquent Tax	1,867	1,358	-	1,358
Vehicle Tax	6,002	18,495	20,066	(1,571)
Intergovernmental				
Federal Aid	-	122,561	-	122,561
State Aid	-	6,649	-	6,649
Reimbursements	877	1,685	-	1,685
Neighborhood Revitalization Rebate	(3,677)	(1,238)	(1,200)	(38)
<b>Total Receipts</b>	271,159	242,950	112,566	130,384
<b>Expenditures</b>				
Capital Outlay	12,476	367,134	350,000	17,134
(a) Adjustment for Qualifying Budget Credits	-	-	122,561	(122,561)
<b>Total Expenditures</b>	12,476	367,134	472,561	(105,427)
<b>Receipts Over (Under) Expenditures</b>	258,683	(124,184)		
<b>Unencumbered Cash - Beginning</b>	322,269	580,952		
<b>Unencumbered Cash - Ending</b>	\$ 580,952	456,768		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Federal Aid Over Amount Budgeted			\$ 122,561	



**RUSH COUNTY, KANSAS****Health Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 98,572	135,369	136,073	(704)
Delinquent Tax	2,546	653	-	653
Vehicle Tax	6,768	6,888	7,377	(489)
Intergovernmental				
Federal Aid	46,001	44,569	20,000	24,569
State Aid	10,916	13,191	5,000	8,191
Fees	40,624	46,936	30,000	16,936
Neighborhood Revitalization Rebate	(1,352)	(1,798)	(1,743)	(55)
<b>Total Receipts</b>	204,075	245,808	196,707	49,101
<b>Expenditures</b>				
Personal Services	123,749	125,620	104,707	20,913
Commodities	49,375	46,972	58,500	(11,528)
Contractual Services	39,368	39,762	41,000	(1,238)
Capital Outlay	2,595	3,057	5,000	(1,943)
(a) Adjustment for Qualifying Budget Credits	-	-	32,760	(32,760)
<b>Total Expenditures</b>	215,087	215,411	241,967	(26,556)
<b>Receipts Over (Under) Expenditures</b>	(11,012)	30,397		
<b>Unencumbered Cash - Beginning</b>	38,982	27,970		
<b>Unencumbered Cash - Ending</b>	\$ 27,970	58,367		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Federal Aid Over Amount Budgeted		\$ 24,569		
State Aid Over Amount Budgeted		8,191		
<b>Total</b>		\$ 32,760		

**RUSH COUNTY, KANSAS****Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 214,806	<b>296,420</b>	297,627	(1,207)
Delinquent Tax	5,808	<b>1,291</b>	-	1,291
Vehicle Tax	16,577	<b>15,077</b>	16,111	(1,034)
Chemical Sales	188,441	<b>185,812</b>	90,000	95,812
Neighborhood Revitalization Rebate	(2,952)	<b>(3,932)</b>	(3,812)	(120)
<b>Total Receipts</b>	<u>422,680</u>	<u><b>494,668</b></u>	<u>399,926</u>	<u>94,742</u>
<b>Expenditures</b>				
Personal Services	105,141	<b>109,917</b>	100,700	9,217
Commodities	244,198	<b>216,439</b>	244,000	(27,561)
Contractual Services	14,506	<b>17,231</b>	81,700	(64,469)
Capital Outlay	-	<b>649</b>	-	649
Transfers Out	15,000	<b>15,000</b>	15,000	-
<b>Total Expenditures</b>	<u>378,845</u>	<u><b>359,236</b></u>	<u>441,400</u>	<u>(82,164)</u>
<b>Receipts Over (Under) Expenditures</b>	43,835	<b>135,432</b>		
<b>Unencumbered Cash - Beginning</b>	<u>131,537</u>	<u><b>175,372</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 175,372</u>	<u><b>310,804</b></u>		

**RUSH COUNTY, KANSAS**  
**Appraiser's Cost Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 129,676	<b>115,321</b>	115,573	(252)
Delinquent Tax	3,314	<b>850</b>	-	850
Vehicle Tax	8,826	<b>9,064</b>	9,711	(647)
Miscellaneous	431	<b>1,626</b>	-	1,626
Neighborhood Revitalization Rebate	(1,779)	<b>(1,527)</b>	(1,480)	(47)
<b>Total Receipts</b>	<u>140,468</u>	<u><b>125,334</b></u>	<u>123,804</u>	<u>1,530</u>
<b>Expenditures</b>				
Personal Services	98,200	<b>100,400</b>	109,619	(9,219)
Commodities	8,588	<b>3,631</b>	8,000	(4,369)
Contractual Services	15,063	<b>25,960</b>	21,000	4,960
Capital Outlay	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>121,851</u>	<u><b>129,991</b></u>	<u>141,619</u>	<u>(11,628)</u>
<b>Receipts Over (Under) Expenditures</b>	18,617	<b>(4,657)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>29,282</u>	<u><b>47,899</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>47,899</u>	<u><b>43,242</b></u>		

**RUSH COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Delinquent Tax	\$ 109	25	5,000	(4,975)
<b>Expenditures</b>				
Appropriations	-	5,652	5,000	652
<b>Receipts Over (Under) Expenditures</b>	109	(5,627)		
<b>Unencumbered Cash - Beginning</b>	5,518	5,627		
<b>Unencumbered Cash - Ending</b>	\$ 5,627	-		

**RUSH COUNTY, KANSAS****Mental Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 20,796	<b>20,322</b>	20,322	-
Delinquent Tax	567	<b>211</b>	-	211
Vehicle Tax	1,498	<b>1,383</b>	1,557	(174)
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	285	<b>(268)</b>	(260)	(8)
<b>Total Receipts</b>	23,146	<b>21,648</b>	<u>31,619</u>	<u>(9,971)</u>
<b>Expenditures</b>				
Appropriations	23,146	<b>21,648</b>	<u>31,619</u>	<u>(9,971)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RUSH COUNTY, KANSAS**  
**Intellectual Disability Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 10,602	<b>10,668</b>	10,726	(58)
Delinquent Tax	263	<b>71</b>	-	71
Vehicle Tax	664	<b>713</b>	764	(51)
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(140)	<b>(141)</b>	(137)	(4)
<b>Total Receipts</b>	11,389	<b>11,311</b>	<u>21,353</u>	<u>(10,042)</u>
<b>Expenditures</b>				
Appropriations	11,389	<b>11,311</b>	<u>21,353</u>	<u>(10,042)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RUSH COUNTY, KANSAS**  
**Special Alcohol Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Private Club Liquor Tax	\$ -	-	305	(305)
<b>Expenditures</b>				
Contractual Services	-	-	7,958	(7,958)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	7,353	7,353		
<b>Unencumbered Cash - Ending</b>	\$ 7,353	7,353		

**RUSH COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 15,000	<b>15,000</b>	-	15,000
<b>Expenditures</b>				
Capital Outlay	-	<b>51,471</b>	92,585	(41,114)
<b>Receipts Over (Under) Expenditures</b>	15,000	<b>(36,471)</b>		
<b>Unencumbered Cash - Beginning</b>	77,585	<b>92,585</b>		
<b>Unencumbered Cash - Ending</b>	\$ 92,585	<b>56,114</b>		



**RUSH COUNTY, KANSAS**  
**Special Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 602,500	200,000
<b>Expenditures</b>		
Capital Outlay	413,590	181,266
<b>Receipts Over (Under) Expenditures</b>	188,910	18,734
<b>Unencumbered Cash - Beginning</b>	674,703	863,613
<b>Prior Year Cancelled Encumbrances</b>	-	97,800
<b>Unencumbered Cash - Ending</b>	\$ 863,613	980,147

**RUSH COUNTY, KANSAS**  
**Capital Improvements Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 200,000	155,000
<b>Expenditures</b>		
Capital Outlay	98,644	50,389
<b>Receipts Over (Under) Expenditures</b>	101,356	104,611
<b>Unencumbered Cash - Beginning</b>	494,806	596,162
<b>Unencumbered Cash - Ending</b>	\$ 596,162	700,773

**RUSH COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 205,700	<b>250,000</b>
<b>Expenditures</b>		
Capital Outlay	110,076	<b>123,683</b>
<b>Receipts Over (Under) Expenditures</b>	95,624	<b>126,317</b>
<b>Unencumbered Cash - Beginning</b>	567,477	<b>663,101</b>
<b>Unencumbered Cash - Ending</b>	\$ 663,101	<b>789,418</b>

**RUSH COUNTY, KANSAS**  
**Recycling Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 484	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	484	-
<b>Unencumbered Cash - Beginning</b>	743	1,227
<b>Unencumbered Cash - Ending</b>	\$ 1,227	1,227

**RUSH COUNTY, KANSAS**  
**Micro Loan Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Loan Repayments	\$ 1,419	10,331
<b>Expenditures</b>		
Contractual Services	287	608
Loan Disbursements	25,000	-
<b>Total Expenditures</b>	25,287	608
<b>Receipts Over (Under) Expenditures</b>	(23,868)	9,723
<b>Unencumbered Cash - Beginning</b>	76,336	52,468
<b>Unencumbered Cash - Ending</b>	\$ 52,468	62,191

**RUSH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 6,089	7,153
<b>Expenditures</b>		
Contractual Services	8,475	6,074
<b>Receipts Over (Under) Expenditures</b>	(2,386)	1,079
<b>Unencumbered Cash - Beginning</b>	42,016	39,630
<b>Unencumbered Cash - Ending</b>	\$ 39,630	40,709

**RUSH COUNTY, KANSAS**  
**Wireless 911 Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental				
Collections	\$ 69,944	<b>77,832</b>	60,000	17,832
Other	845	-	15,000	(15,000)
<b>Total Receipts</b>	70,789	<b>77,832</b>	<u>75,000</u>	<u>2,832</u>
<b>Expenditures</b>				
Capital Outlay	51,579	<b>90,169</b>	<u>226,715</u>	<u>(136,546)</u>
<b>Receipts Over (Under) Expenditures</b>	19,210	<b>(12,337)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>118,715</u>	<u><b>137,925</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 137,925</u>	<u><b>125,588</b></u>		

**RUSH COUNTY, KANSAS**  
**Sheriff's Equipment Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ -	725
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	725
<b>Unencumbered Cash - Beginning</b>	3,818	3,818
<b>Unencumbered Cash - Ending</b>	\$ 3,818	4,543



**RUSH COUNTY, KANSAS**  
**Clerk's Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,484	1,777
<b>Expenditures</b>		
Capital Outlay	-	1,999
<b>Receipts Over (Under) Expenditures</b>	1,484	(222)
<b>Unencumbered Cash - Beginning</b>	6,843	8,327
<b>Unencumbered Cash - Ending</b>	\$ 8,327	8,105

**RUSH COUNTY, KANSAS**  
**Treasurer's Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,484	1,777
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	1,484	1,777
<b>Unencumbered Cash - Beginning</b>	8,547	10,031
<b>Unencumbered Cash - Ending</b>	\$ 10,031	11,808

**RUSH COUNTY, KANSAS**  
**Federal Funds Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid - SPARKS	\$ 609,607	-
Federal Aid - ARPA	-	294,854
Interest on Investments	-	51
<b>Total Receipts</b>	609,607	294,905
<b>Expenditures</b>		
SPARKS Distributions	609,607	-
<b>Receipts Over (Under) Expenditures</b>	-	294,905
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	294,905

**RUSH COUNTY, KANSAS****Debt Service Fund**

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 422,574	<b>437,950</b>	437,954	(4)
Delinquent Tax	15,154	<b>2,779</b>	-	2,779
Vehicle Tax	42,564	<b>29,747</b>	31,575	(1,828)
2021 Bond Proceeds	-	<b>1,970,000</b>	-	1,970,000
Neighborhood Revitalization Rebate	(5,785)	<b>(5,786)</b>	(5,609)	(177)
Miscellaneous	-	<b>3,412</b>	-	3,412
<b>Total Receipts</b>	<b>474,507</b>	<b>2,438,102</b>	<b>463,920</b>	<b>1,974,182</b>
<b>Expenditures</b>				
Series 2012 A - Principal	25,000	<b>150,000</b>	150,000	-
Series 2012 A - Interest	22,019	<b>21,550</b>	21,550	-
Series 2012 B - Principal	115,000	-	-	-
Series 2012 B - Interest	3,306	-	-	-
Hospital 2013 Series A - Principal	5,000	<b>1,735,000</b>	5,000	1,730,000
Hospital 2013 Series A - Interest	75,494	<b>8,940</b>	75,376	(66,436)
Series 2016 B - Principal	205,000	<b>210,000</b>	210,000	-
Series 2016 B - Interest	57,850	<b>51,700</b>	51,700	-
Series 2021 - Principal	-	<b>40,000</b>	-	40,000
Series 2021 - Interest	-	<b>21,310</b>	-	21,310
Bond Issuance Costs	-	<b>32,732</b>	-	32,732
Underwriter's Discount	-	<b>19,700</b>	-	19,700
Escrow Requirements	-	<b>187,568</b>	-	187,568
Cash Basis Reserve	-	-	85,000	(85,000)
(a) Adjustment for Qualifying Budget Credits	-	-	1,970,000	(1,970,000)
<b>Total Expenditures</b>	<b>508,669</b>	<b>2,478,500</b>	<b>2,568,626</b>	<b>(90,126)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(34,162)</b>	<b>(40,398)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>188,983</b>	<b>154,821</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 154,821</b>	<b>114,423</b>		

**(a) Adjustment for Qualifying Budget Credits**

2021 Bond Proceeds Over Amount Budgeted \$ 1,970,000

**RUSH COUNTY, KANSAS**  
**Hospital Revenue Bonds Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Refund	-	723	723	-
<b>Receipts Over (Under) Expenditures</b>	-	(723)		
<b>Unencumbered Cash - Beginning</b>	723	723		
<b>Unencumbered Cash - Ending</b>	\$ 723	-		

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 144,416	<b>111,687</b>	111,317	370
Delinquent Tax	4,955	<b>996</b>	5,000	(4,004)
Vehicle Tax	13,965	<b>10,126</b>	10,758	(632)
Neighborhood Revitalization Rebate	(1,971)	<b>(1,471)</b>	(1,426)	(45)
<b>Total Receipts</b>	161,365	<b>121,338</b>	125,649	(4,311)
<b>Expenditures</b>				
Principal	202,500	<b>202,500</b>	202,500	-
Interest	9,113	<b>4,556</b>	4,556	-
Transfers Out	-	<b>5,000</b>	5,000	-
<b>Total Expenditures</b>	211,613	<b>212,056</b>	212,056	-
<b>Receipts Over (Under) Expenditures</b>	(50,248)	<b>(90,718)</b>		
<b>Unencumbered Cash - Beginning</b>	143,794	<b>93,546</b>		
<b>Unencumbered Cash - Ending</b>	\$ 93,546	<b>2,828</b>		

**RUSH COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Landfill Fees	\$ 90,798	<b>88,577</b>	120,000	(31,423)
<b>Expenditures</b>				
Personal Services	56,101	<b>54,764</b>	72,466	(17,702)
Commodities	5,711	<b>20,211</b>	15,000	5,211
Contractual Services	15,264	<b>20,301</b>	24,000	(3,699)
Capital Outlay	-	<b>1,046</b>	8,534	(7,488)
<b>Total Expenditures</b>	77,076	<b>96,322</b>	120,000	(23,678)
<b>Receipts Over (Under) Expenditures</b>	13,722	<b>(7,745)</b>		
<b>Unencumbered Cash - Beginning</b>	28,517	<b>42,239</b>		
<b>Unencumbered Cash - Ending</b>	\$ 42,239	<b>34,494</b>		

**RUSH COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 557	467
<b>Expenditures</b>		
Commodities	307	261
<b>Receipts Over (Under) Expenditures</b>	250	206
<b>Unencumbered Cash - Beginning</b>	7,712	7,962
<b>Unencumbered Cash - Ending</b>	\$ 7,962	8,168



**RUSH COUNTY, KANSAS**  
**Oil and Gas Valuation Depletion Trust Fund**

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 3,238	1,495
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	3,238	1,495
<b>Unencumbered Cash - Beginning</b>	721,442	724,680
<b>Unencumbered Cash - Ending</b>	\$ 724,680	726,175

**RUSH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 33,979	35,919
Interest Income	31	17
<b>Total Receipts</b>	34,010	35,936
<b>Expenditures</b>		
Personal Services	6,439	6,714
Commodities	3,978	8,383
Contractual Services	9,784	4,132
Transfers Out	13,809	16,707
<b>Total Expenditures</b>	34,010	35,936
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 29,586	<b>28,674</b>	28,400	274
Delinquent Tax	89	<b>56</b>	-	56
Vehicle Tax	1,154	<b>1,024</b>	1,382	(358)
Miscellaneous	959	<b>534</b>	-	534
<b>Total Receipts</b>	31,788	<b>30,288</b>	29,782	506
<b>Expenditures</b>				
Personal Services	4,025	<b>3,975</b>	5,000	(1,025)
Commodities	5,467	<b>7,281</b>	6,500	781
Contractual Services	6,458	<b>5,221</b>	8,000	(2,779)
Capital Outlay	586	-	5,700	(5,700)
Transfers Out	20,414	<b>15,000</b>	12,000	3,000
<b>Total Expenditures</b>	36,950	<b>31,477</b>	37,200	(5,723)
<b>Receipts Over (Under) Expenditures</b>	(5,162)	<b>(1,189)</b>		
<b>Unencumbered Cash - Beginning</b>	14,532	<b>9,370</b>		
<b>Unencumbered Cash - Ending</b>	\$ 9,370	<b>8,181</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 20,414	15,000
Miscellaneous	-	500
<b>Total Receipts</b>	20,414	15,500
<b>Expenditures</b>		
Capital Outlay	-	24,000
<b>Receipts Over (Under) Expenditures</b>	20,414	(8,500)
<b>Unencumbered Cash - Beginning</b>	26,199	46,613
<b>Unencumbered Cash - Ending</b>	\$ 46,613	38,113

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 10,561	<b>18,508</b>	18,623	(115)
Delinquent Tax	247	<b>76</b>	-	76
Vehicle Tax	963	<b>579</b>	700	(121)
Miscellaneous	57	<b>2,823</b>	-	2,823
<b>Total Receipts</b>	11,828	<b>21,986</b>	19,323	2,663
<b>Expenditures</b>				
Commodities	1,015	<b>2,115</b>	3,000	(885)
Contractual Services	6,605	<b>8,120</b>	6,000	2,120
Capital Outlay	-	-	6,000	(6,000)
Transfers Out	14,380	<b>6,000</b>	6,000	-
<b>Total Expenditures</b>	22,000	<b>16,235</b>	21,000	(4,765)
<b>Receipts Over (Under) Expenditures</b>	(10,172)	<b>5,751</b>		
<b>Unencumbered Cash - Beginning</b>	12,335	<b>2,163</b>		
<b>Unencumbered Cash - Ending</b>	\$ 2,163	<b>7,914</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 14,380	6,000
<b>Expenditures</b>		
Capital Outlay	-	48,000
<b>Receipts Over (Under) Expenditures</b>	14,380	(42,000)
<b>Unencumbered Cash - Beginning</b>	36,529	50,909
<b>Unencumbered Cash - Ending</b>	\$ 50,909	8,909

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 17,282	<b>21,136</b>	21,264	(128)
Delinquent Tax	248	<b>222</b>	-	222
Vehicle Tax	1,516	<b>1,088</b>	1,276	(188)
Intergovernmental				
State Aid	3,428	-	-	-
Miscellaneous	3,739	<b>771</b>	-	771
<b>Total Receipts</b>	26,213	<b>23,217</b>	22,540	677
<b>Expenditures</b>				
Personal Services	3,095	<b>3,660</b>	-	3,660
Commodities	5,909	<b>2,177</b>	8,000	(5,823)
Contractual Services	4,893	<b>5,171</b>	8,500	(3,329)
Capital Outlay	-	-	5,500	(5,500)
Transfers Out	7,605	<b>5,000</b>	5,000	-
<b>Total Expenditures</b>	21,500	<b>16,008</b>	27,000	(10,992)
<b>Receipts Over (Under) Expenditures</b>	4,713	<b>7,209</b>		
<b>Unencumbered Cash - Beginning</b>	12,898	<b>17,611</b>		
<b>Unencumbered Cash - Ending</b>	\$ 17,611	<b>24,820</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 7,605	5,000
<b>Expenditures</b>		
Capital Outlay	5,985	939
<b>Receipts Over (Under) Expenditures</b>	1,620	4,061
<b>Unencumbered Cash - Beginning</b>	53,436	55,056
<b>Unencumbered Cash - Ending</b>	\$ 55,056	59,117



**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 44,855	<b>50,540</b>	51,209	(669)
Delinquent Tax	609	<b>702</b>	-	702
Vehicle Tax	6,495	<b>5,743</b>	5,549	194
Miscellaneous	(180)	<b>21,147</b>	20,600	547
<b>Total Receipts</b>	51,779	<b>78,132</b>	<u>77,358</u>	<u>774</u>
<b>Expenditures</b>				
Personal Services	17,765	<b>14,885</b>	-	14,885
Commodities	13,752	<b>10,435</b>	4,215	6,220
Contractual Services	12,498	<b>26,369</b>	15,000	11,369
Capital Outlay	-	<b>496</b>	38,670	(38,174)
Transfers Out	17,688	<b>3,818</b>	3,818	-
<b>Total Expenditures</b>	61,703	<b>56,003</b>	<u>61,703</u>	<u>(5,700)</u>
<b>Receipts Over (Under) Expenditures</b>	(9,924)	<b>22,129</b>		
<b>Unencumbered Cash - Beginning</b>	16,206	<b>6,283</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,283	<b>28,412</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 17,688	3,818
Miscellaneous	-	500
<b>Total Receipts</b>	17,688	4,318
<b>Expenditures</b>		
Capital Outlay	9,825	9,685
<b>Receipts Over (Under) Expenditures</b>	7,863	(5,367)
<b>Unencumbered Cash - Beginning</b>	79,821	87,684
<b>Unencumbered Cash - Ending</b>	\$ 87,684	82,317

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 23,555	<b>29,697</b>	29,765	(68)
Delinquent Tax	412	<b>117</b>	-	117
Vehicle Tax	1,416	<b>1,283</b>	1,503	(220)
<b>Total Receipts</b>	25,383	<b>31,097</b>	31,268	(171)
<b>Expenditures</b>				
Personal Services	1,450	<b>2,380</b>	3,500	(1,120)
Commodities	8,140	<b>8,322</b>	9,000	(678)
Contractual Services	8,120	<b>7,884</b>	11,389	(3,505)
Capital Outlay	-	-	11,311	(11,311)
Transfers Out	19,416	<b>15,976</b>	784	15,192
<b>Total Expenditures</b>	37,126	<b>34,562</b>	35,984	(1,422)
<b>Receipts Over (Under) Expenditures</b>	(11,743)	<b>(3,465)</b>		
<b>Unencumbered Cash - Beginning</b>	16,459	<b>4,716</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>49</b>		
<b>Unencumbered Cash - Ending</b>	\$ 4,716	<b>1,300</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 19,416	15,976
<b>Expenditures</b>		
Capital Outlay	3,337	1,588
<b>Receipts Over (Under) Expenditures</b>	16,079	14,388
<b>Unencumbered Cash - Beginning</b>	19,777	35,856
<b>Unencumbered Cash - Ending</b>	\$ 35,856	50,244

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 16,997	<b>19,656</b>	19,802	(146)
Delinquent Tax	242	<b>240</b>	-	240
Vehicle Tax	922	<b>1,197</b>	1,225	(28)
Miscellaneous	-	<b>463</b>	-	463
<b>Total Receipts</b>	18,161	<b>21,556</b>	21,027	529
<b>Expenditures</b>				
Personal Services	600	<b>600</b>	600	-
Commodities	4,910	<b>6,536</b>	3,395	3,141
Contractual Services	3,977	<b>13,088</b>	3,600	9,488
Capital Outlay	4,042	-	11,670	(11,670)
Transfers Out	7,736	<b>1,041</b>	2,000	(959)
<b>Total Expenditures</b>	21,265	<b>21,265</b>	21,265	-
<b>Receipts Over (Under) Expenditures</b>	(3,104)	<b>291</b>		
<b>Unencumbered Cash - Beginning</b>	3,655	<b>551</b>		
<b>Unencumbered Cash - Ending</b>	\$ 551	<b>842</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 7,736	1,041
<b>Expenditures</b>		
Capital Outlay	-	2,533
<b>Receipts Over (Under) Expenditures</b>	7,736	(1,492)
<b>Unencumbered Cash - Beginning</b>	5,242	12,978
<b>Unencumbered Cash - Ending</b>	\$ 12,978	11,486

**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 34,470	<b>34,018</b>	33,837	181
Delinquent Tax	440	<b>398</b>	-	398
Vehicle Tax	1,599	<b>1,788</b>	1,997	(209)
Miscellaneous	545	<b>3,414</b>	-	3,414
<b>Total Receipts</b>	37,054	<b>39,618</b>	35,834	3,784
<b>Expenditures</b>				
Personal Services	750	<b>1,435</b>	1,300	135
Commodities	1,602	<b>6,579</b>	2,500	4,079
Contractual Services	6,661	<b>7,314</b>	6,000	1,314
Capital Outlay	-	-	24,500	(24,500)
Transfers Out	38,970	<b>11,388</b>	11,388	-
<b>Total Expenditures</b>	47,983	<b>26,716</b>	45,688	(18,972)
<b>Receipts Over (Under) Expenditures</b>	(10,929)	<b>12,902</b>		
<b>Unencumbered Cash - Beginning</b>	22,169	<b>11,240</b>		
<b>Unencumbered Cash - Ending</b>	\$ 11,240	<b>24,142</b>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 38,970	11,388
<b>Expenditures</b>		
Capital Outlay	11,495	-
<b>Receipts Over (Under) Expenditures</b>	27,475	11,388
<b>Unencumbered Cash - Beginning</b>	43,239	70,714
<b>Unencumbered Cash - Ending</b>	\$ 70,714	82,102



**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 36,167	31,992	31,968	24
Delinquent Tax	414	229	-	229
Vehicle Tax	1,752	1,746	1,975	(229)
Miscellaneous	34,083	11,570	-	11,570
<b>Total Receipts</b>	72,416	45,537	33,943	11,594
<b>Expenditures</b>				
Personal Services	2,750	1,860	4,000	(2,140)
Commodities	2,586	1,028	6,000	(4,972)
Contractual Services	7,502	8,006	10,000	(1,994)
Capital Outlay	25,520	-	15,000	(15,000)
Transfers Out	12,022	15,380	15,380	-
<b>Total Expenditures</b>	50,380	26,274	50,380	(24,106)
<b>Receipts Over (Under) Expenditures</b>	22,036	19,263		
<b>Unencumbered Cash - Beginning</b>	30,046	52,082		
<b>Unencumbered Cash - Ending</b>	\$ 52,082	71,345		

**RUSH COUNTY, KANSAS**  
**Fire District No. 8 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 12,022	15,380
<b>Expenditures</b>		
Capital Outlay	29,682	-
<b>Receipts Over (Under) Expenditures</b>	(17,660)	15,380
<b>Unencumbered Cash - Beginning</b>	185,861	168,201
<b>Unencumbered Cash - Ending</b>	\$ 168,201	183,581

**RUSH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 6,247,716	8,989,939	9,059,594	<b>6,178,061</b>
Delinquent Real Estate	72,619	126,767	83,942	<b>115,444</b>
Delinquent Personal Property	(13,925)	20,568	87	<b>6,556</b>
Neighborhood Revitalization	-	159,598	159,598	-
Advance Tax	230	376	596	<b>10</b>
RV Tax	147	15,269	15,166	<b>250</b>
Escrow Account	263	-	-	<b>263</b>
Escaped Tax	-	3,635	137	<b>3,498</b>
Motor Vehicle Tax	11,636	602,181	606,419	<b>7,398</b>
<b>Total Distributable Funds</b>	<b>6,318,686</b>	<b>9,918,333</b>	<b>9,925,539</b>	<b>6,311,480</b>
<b>State Funds</b>				
State Educational	(1)	50,703	50,702	-
State Institutional	-	25,181	25,181	-
State Motor Vehicle	1,161	5,406	5,409	<b>1,158</b>
<b>Total State Funds</b>	<b>1,160</b>	<b>81,290</b>	<b>81,292</b>	<b>1,158</b>
<b>Subdivision Funds</b>				
Cities	-	651,325	651,325	-
Townships	-	182,821	182,821	-
School Districts	(40)	2,446,859	2,446,819	-
Walnut Creek Extension District	-	138,713	138,713	-
Watershed Districts	1	365,230	365,231	-
Central Kansas Library System	-	67,491	67,491	-
<b>Total Subdivision Funds</b>	<b>(39)</b>	<b>3,852,439</b>	<b>3,852,400</b>	<b>-</b>
<b>Total</b>	<b>\$ 6,319,807</b>	<b>13,852,062</b>	<b>13,859,231</b>	<b>6,312,638</b>

**RUSH COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Drivers Licenses	\$ -	6,129	6,129	-
Motor Vehicle Licenses	-	351,867	351,867	-
Game Licenses	-	7,228	7,228	-
Vehicle Sales Tax	16,040	201,351	209,194	<b>8,197</b>
Park Permits	-	134	134	-
Heritage Trust	438	3,554	3,508	<b>484</b>
Motor Vehicle Inspections	7,560	3,640	1,663	<b>9,537</b>
Commercial Vehicle	630	75,772	76,402	-
Attorney Trust Fund	1,059	10	-	<b>1,069</b>
Drug Seizure	9,322	747	-	<b>10,069</b>
Registered Offender	8,266	2,060	-	<b>10,326</b>
Concealed Carry	41	195	-	<b>236</b>
Employee Health Insurance	62,415	858,156	858,706	<b>61,865</b>
County Clerk	-	25,270	25,270	-
Register of Deeds	5,608	62,271	62,754	<b>5,125</b>
Clerk of Unified Court	18,527	151,681	160,468	<b>9,740</b>
Law Library	22,722	24,952	33,109	<b>14,565</b>
Diversion Fund	38,858	28,175	39,247	<b>27,786</b>
<b>Total</b>	<b>\$ 191,486</b>	<b>1,803,192</b>	<b>1,835,679</b>	<b>158,999</b>