**RUSH COUNTY, KANSAS**

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

**RUSH COUNTY, KANSAS**
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For the Year Ended December 31, 2023

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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, 2023 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, 2023, 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, 2023, 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 Auditors' 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.


above+beyond
AdamsBrown, LLC

**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, 2022 (not presented herein), and have issued our report thereon dated July 31, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

**ADAMSBROWN, LLC**
Certified Public Accountants
Hays, Kansas

August 19, 2024

**RUSH COUNTY, KANSAS**
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

| 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** | $ 1,672,907 | - | 4,295,386 | 4,107,941 | **1,860,352** | 103,111 | **1,963,463** |
| **Special Purpose Funds** | | | | | | | |
| Road and Bridge Fund | 1,682,873 | - | 1,924,315 | 1,632,202 | **1,974,986** | 82,137 | **2,057,123** |
| Special Bridge Fund | 370,345 | 19,000 | 141,146 | 1,776 | **528,715** | - | **528,715** |
| Health Fund | 143,475 | - | 309,570 | 310,234 | **142,811** | 7,042 | **149,853** |
| Noxious Weed Fund | 260,374 | 59,993 | 280,409 | 231,359 | **369,417** | 4,089 | **373,506** |
| Appraiser's Cost Fund | 27,836 | - | 136,593 | 141,906 | **22,523** | 17,718 | **40,241** |
| Mental Health Fund | - | - | 21,149 | 21,149 | **-** | - | **-** |
| Intellectual Disability Fund | - | - | 11,293 | 11,293 | **-** | 375 | **375** |
| Special Alcohol Fund | 7,353 | - | 341 | - | **7,694** | - | **7,694** |
| Noxious Weed Capital Outlay Fund | 71,114 | 377 | 15,000 | - | **86,491** | - | **86,491** |
| Special Machinery Fund | 736,775 | - | - | 280,962 | **455,813** | 121,590 | **577,403** |
| Capital Improvements Reserve Fund | 796,155 | - | 100,000 | 164,215 | **731,940** | - | **731,940** |
| Equipment Reserve Fund | 808,013 | 12,915 | 304,783 | 40,934 | **1,084,777** | - | **1,084,777** |
| Recycling Fund | 1,227 | - | 1,217 | - | **2,444** | - | **2,444** |
| Micro Loan Fund | 71,568 | - | 3,941 | 793 | **74,716** | - | **74,716** |
| Register of Deeds Technology Fund | 35,261 | - | 6,732 | 6,272 | **35,721** | - | **35,721** |
| Wireless 911 Fund | 124,376 | - | 60,537 | 67,732 | **117,181** | - | **117,181** |
| Sheriff's Equipment Fund | 4,653 | - | 7,838 | 6,771 | **5,720** | - | **5,720** |
| Clerk's Technology Fund | 9,387 | - | 1,249 | - | **10,636** | - | **10,636** |
| Treasurer's Technology Fund | 13,090 | - | 1,249 | - | **14,339** | - | **14,339** |
| Federal Funds Fund | 35,481 | - | 200 | 31,036 | **4,645** | - | **4,645** |
| Health Care Reserve Fund | 16,413 | - | 2,098,784 | 1,792,818 | **322,379** | - | **322,379** |
| **Bond and Interest Funds** | | | | | | | |
| Debt Service Fund | 111,728 | - | 439,364 | 520,368 | **30,724** | - | **30,724** |
| **Business Fund** | | | | | | | |
| Solid Waste Fund | 5,661 | - | 115,865 | 119,205 | **2,321** | 6,141 | **8,462** |
| **Trust Funds** | | | | | | | |
| Prosecuting Attorney Training Fund | 8,296 | - | 272 | 131 | **8,437** | - | **8,437** |
| Oil and Gas Valuation Depletion Trust Fund | 727,628 | - | 6,184 | - | **733,812** | - | **733,812** |
| Special Motor Vehicle Fund | - | - | 34,708 | 34,708 | **-** | - | **-** |
| **Total Primary Government** | $ 7,741,989 | 92,285 | 10,318,125 | 9,523,805 | **8,628,594** | 342,203 | **8,970,797** |

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, 2023

| 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 | $ 21,896 | - | 34,243 | 32,213 | **23,926** | 737 | **24,663** |
| Fire District No. 1 - Special Fund | 42,373 | - | 10,100 | 2,901 | **49,572** | - | **49,572** |
| Fire District No. 2 - General Fund | 12,478 | - | 20,984 | 16,944 | **16,518** | - | **16,518** |
| Fire District No. 2 - Special Fund | 14,909 | - | 6,000 | - | **20,909** | - | **20,909** |
| Fire District No. 3 - General Fund | 22,388 | - | 21,806 | 20,061 | **24,133** | - | **24,133** |
| Fire District No. 3 - Special Fund | 64,892 | - | 5,000 | 3,357 | **66,535** | - | **66,535** |
| Fire District No. 4 - General Fund | 35,165 | - | 55,285 | 62,513 | **27,937** | 2,048 | **29,985** |
| Fire District No. 4 - Special Fund | 54,148 | - | 18,818 | 55,930 | **17,036** | - | **17,036** |
| Fire District No. 5 - General Fund | 2,692 | - | 33,734 | 27,895 | **8,531** | - | **8,531** |
| Fire District No. 5 - Special Fund | 26,963 | - | 784 | - | **27,747** | - | **27,747** |
| Fire District No. 6 - General Fund | 7,753 | - | 18,250 | 19,395 | **6,608** | 1,963 | **8,571** |
| Fire District No. 6 - Special Fund | 5,272 | - | - | - | **5,272** | - | **5,272** |
| Fire District No. 7 - General Fund | 44,683 | - | 24,823 | 28,979 | **40,527** | 3,432 | **43,959** |
| Fire District No. 7 - Special Fund | 68,047 | - | 3,099 | - | **71,146** | - | **71,146** |
| Fire District No. 8 - General Fund | 59,854 | - | 33,941 | 34,387 | **59,408** | 2,802 | **62,210** |
| Fire District No. 8 - Special Fund | 168,961 | - | 15,380 | - | **184,341** | - | **184,341** |
| **Total Related Municipal Entities** | 652,474 | - | 302,247 | 304,575 | **650,146** | 10,982 | **661,128** |
| **Total Primary Government (Excluding Distributable and Agency Funds)** | $ 8,394,463 | 92,285 | 10,620,372 | 9,828,380 | **9,278,740** | 353,185 | **9,631,925** |

| | | |
|---|---|---|
| **Composition of Cash** | Checking Accounts | $ **1,363,382** |
| | Savings Accounts | **6,304,431** |
| | Cash on Hand | **12,852** |
| | Certificates of Deposits | **8,550,000** |
| | Total Primary Government and Related Municipal Entities | **16,230,665** |
| | Distributable Funds per Schedule 3-1 | **(6,488,622)** |
| | Agency Funds per Schedule 3-2 | **(110,118)** |
| | **Total Primary Government (Excluding Distributable and Agency Funds)** | $ **9,631,925** |

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, 2023.

### 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, Federal Funds Fund and Health Care Reserve 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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $16,230,665 and the bank balance was $16,476,187. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $13,083,681 was covered by federal depository insurance and $3,392,506 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, 2023.

## 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, 2023 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 |
| General Fund | Solid Waste Fund | Commission | | 26,000 |
| General Fund | Health Care Reserve Fund | Commission | | 1,032,000 |
| 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 | | 3,818 |
| Fire District No. 5 – General Fund | Fire District No. 5 – Special Fund | K.S.A. 19-3612c | | 784 |
| 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 | | 8,065 |

## 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 111 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 94 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 $850,000 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 Fire District No. 6 - General Fund, which is in violation of K.S.A. 79-2935.

## 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, 2023, 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 |

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, 2023 was $6,058 and $9,755, respectively. The loan balances have been written off as of December 31, 2023.

## 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $195,337 for the year ended December 31, 2023.

### Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,217,087. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

## 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 $936,107 and the estimated post-closure cost is $807,393. These figures comprise the estimated closure and post-closure cost of $1,743,500. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 67.91% of the original capacity and that the remaining life of the landfill is 69.4 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 in compliance with the financial test as of December 31, 2023.

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 – SUBSEQUENT EVENTS

Effective January 1, 2024, **Rush County, Kansas** began participating in the Kansas Police and Firemen's Retirement System.

## 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.

**Lease Obligations**
The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the County for the year ended December 31, 2023, 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 | $ 650,000 | - | (160,000) | **490,000** | 15,450 |
| Series 2013A | 2.375-4% | 7/10/2013 | 2,060,000 | 12/1/2024 | 290,000 | - | (145,000) | **145,000** | 9,425 |
| Series 2016B | 1.75-4% | 3/30/2016 | 1,925,000 | 12/1/2034 | 1,290,000 | - | (95,000) | **1,195,000** | 38,800 |
| Series 2021 | 0.4-2.15% | 4/1/2021 | 1,970,000 | 12/1/2034 | 1,905,000 | - | (25,000) | **1,880,000** | 31,693 |
| **Finance Leases** | | | | | | | | | |
| John Deere Loader | 3.40% | 8/12/2019 | 179,000 | 2/1/2024 | 73,951 | - | (36,338) | **37,613** | 2,514 |
| (2) John Deere Graders | 1.90% | 7/6/2021 | 267,465 | 7/6/2024 | 180,067 | - | (89,114) | **90,953** | 3,450 |
| Diesel Engine Bucket Truck | 1.80% | 8/9/2021 | 276,895 | 1/1/2026 | 167,303 | - | (54,764) | **112,539** | 3,053 |
| (2) John Deere Graders | 2.30% | 3/21/2022 | 299,180 | 1/1/2027 | 240,874 | - | (58,156) | **182,718** | 5,617 |
| (2) John Deere Tractors and Mowers | 4.75% | 10/2/2023 | 244,196 | 12/5/2027 | - | 244,196 | (51,890) | **192,306** | 2,033 |
| (2) John Deere Graders | 4.96% | 10/30/2023 | 305,000 | 10/30/2028 | - | 305,000 | - | **305,000** | - |
| **Total Contractual Indebtedness - County** | | | | | 4,797,195 | 549,196 | (715,262) | **4,631,129** | 112,035 |
| **Related Municipal Entity Debt** | | | | | | | | | |
| **Finance Lease** | | | | | | | | | |
| (2) 2020 Ford F350 Trucks | 2.72% | 9/8/2020 | 62,184 | 12/15/2026 | 35,970 | - | (8,521) | **27,449** | 1,163 |
| **Total Contractual Indebtedness** | | | | | $ 4,833,165 | 549,196 | (723,783) | **4,658,578** | 113,198 |

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

| | YEAR | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | 2034 | **Total** |
| **Principal** | | | | | | | | |
| General Obligation Bonds | $ 435,000 | 440,000 | 440,000 | 280,000 | 290,000 | 1,505,000 | 320,000 | **3,710,000** |
| Finance Leases | 343,867 | 222,591 | 172,334 | 115,340 | 66,997 | - | - | **921,129** |
| **Total Principal - County** | 778,867 | 662,591 | 612,334 | 395,340 | 356,997 | 1,505,000 | 320,000 | **4,631,129** |
| **Interest** | | | | | | | | |
| General Obligation Bonds | 85,268 | 74,943 | 66,980 | 57,843 | 52,323 | 164,873 | 9,193 | **511,423** |
| Finance Leases | 35,360 | 23,022 | 15,691 | 8,935 | 3,321 | - | - | **86,329** |
| **Total Interest - County** | 120,628 | 97,965 | 82,671 | 66,778 | 55,644 | 164,873 | 9,193 | **597,752** |
| **Total Principal and Interest - County** | **899,495** | **760,556** | **695,005** | **462,118** | **412,641** | **1,669,873** | **329,193** | **5,228,881** |
| **Related Municipal Entity Debt** | | | | | | | | |
| **Principal** | | | | | | | | |
| Finance Leases | 8,926 | 9,168 | 9,355 | - | - | - | - | **27,449** |
| **Interest** | | | | | | | | |
| Finance Leases | 797 | 797 | 379 | - | - | - | - | **1,973** |
| **Total Principal and Interest - RME** | **9,723** | **9,965** | **9,734** | **-** | **-** | **-** | **-** | **29,422** |
| **Total Principal and Interest** | **$ 909,218** | **770,521** | **704,739** | **462,118** | **412,641** | **1,669,873** | **329,193** | **5,258,303** |

**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, 2023

| 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** | $ 4,360,926 | - | 4,360,926 | **4,107,941** | (252,985) |
| **Special Purpose Funds** | | | | | |
| Road and Bridge Fund | 2,656,000 | - | 2,656,000 | **1,632,202** | (1,023,798) |
| Special Bridge Fund | 450,000 | - | 450,000 | **1,776** | (448,224) |
| Health Fund | 248,006 | 67,144 | 315,150 | **310,234** | (4,916) |
| Noxious Weed Fund | 512,145 | - | 512,145 | **231,359** | (280,786) |
| Appraiser's Cost Fund | 146,000 | - | 146,000 | **141,906** | (4,094) |
| Mental Health Fund | 31,118 | - | 31,118 | **21,149** | (9,969) |
| Intellectual Disability Fund | 21,353 | - | 21,353 | **11,293** | (10,060) |
| Special Alcohol Fund | 7,653 | - | 7,653 | **-** | (7,653) |
| Noxious Weed Capital Outlay Fund | 86,114 | - | 86,114 | **-** | (86,114) |
| Wireless 911 Fund | 240,588 | - | 240,588 | **67,732** | (172,856) |
| Special Parks and Recreation Fund | 400 | - | 400 | **-** | (400) |
| **Bond and Interest Funds** | | | | | |
| Debt Service Fund | 540,369 | - | 540,369 | **520,368** | (20,001) |
| **Business Fund** | | | | | |
| Solid Waste Fund | 120,220 | - | 120,220 | **119,205** | (1,015) |
| **Related Municipal Entities** | | | | | |
| Fire District No. 1 - General Fund | 38,000 | - | 38,000 | **32,213** | (5,787) |
| Fire District No. 2 - General Fund | 22,850 | - | 22,850 | **16,944** | (5,906) |
| Fire District No. 3 - General Fund | 29,000 | - | 29,000 | **20,061** | (8,939) |
| Fire District No. 4 - General Fund | 66,743 | - | 66,743 | **62,513** | (4,230) |
| Fire District No. 5 - General Fund | 35,984 | - | 35,984 | **27,895** | (8,089) |
| Fire District No. 6 - General Fund | 19,034 | - | 19,034 | **19,395** | 361 |
| Fire District No. 7 - General Fund | 41,800 | - | 41,800 | **28,979** | (12,821) |
| Fire District No. 8 - General Fund | 51,380 | - | 51,380 | **34,387** | (16,993) |

**RUSH COUNTY, KANSAS**
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 2,827,713 | **3,178,031** | 3,196,065 | (18,034) |
| Delinquent Tax | 38,943 | **29,533** | - | 29,533 |
| Vehicle Tax | 209,458 | **228,649** | 222,363 | 6,286 |
| Mineral Production Tax | 5,379 | **4,452** | - | 4,452 |
| Escaped Tax | - | **205** | - | 205 |
| Licenses and Fees | | | | |
| Mortgage Registration Fees | 34,797 | **26,324** | 8,000 | 18,324 |
| Co. Clerk - Co. Share Game and Park | 228 | **172** | 200 | (28) |
| County Offices | 4,234 | **12,509** | 8,000 | 4,509 |
| Antique Motor Vehicle Registr. Fees | 3,430 | **3,485** | 900 | 2,585 |
| Cereal Malt Bev. and Club License | 75 | **-** | - | - |
| Interest on Taxes | 21,672 | **37,399** | 9,000 | 28,399 |
| Interest on Investments | 79,243 | **320,717** | 10,000 | 310,717 |
| Miscellaneous | 57,703 | **86,379** | - | 86,379 |
| Economic Development | - | **49,125** | - | 49,125 |
| Dispatch Fees | 40 | **30** | - | 30 |
| Oil Royalty | - | **-** | 1,500 | (1,500) |
| Rents and Leases | 5,239 | **5,438** | 2,000 | 3,438 |
| Senior Citizens | 49,814 | **56,020** | 15,000 | 41,020 |
| PILOT | 116,492 | **118,825** | 110,000 | 8,825 |
| Federal Aid | - | **141,291** | - | 141,291 |
| State Aid | 3,320 | **3,302** | - | 3,302 |
| Transfers In | 11,765 | **8,065** | - | 8,065 |
| Neighborhood Revitalization Rebate | (11,760) | **(14,565)** | (11,269) | (3,296) |
| **Total Receipts** | 3,457,785 | **4,295,386** | 3,571,759 | 723,627 |
| **Expenditures** | | | | |
| County Commission | 53,220 | **66,825** | 62,810 | 4,015 |
| County Clerk | 119,158 | **124,914** | 122,000 | 2,914 |
| County Treasurer | 145,382 | **155,831** | 154,378 | 1,453 |
| County Attorney | 123,297 | **143,055** | 135,075 | 7,980 |
| Register of Deeds | 75,993 | **79,657** | 84,000 | (4,343) |
| Sheriff | 869,593 | **867,284** | 917,465 | (50,181) |
| Unified Court | 67,905 | **56,480** | 56,174 | 306 |
| Courthouse General | 309,078 | **376,887** | 463,300 | (86,413) |
| Custodian | 39,842 | **37,928** | 57,700 | (19,772) |
| Emergency Preparedness | 16,399 | **18,764** | 25,875 | (7,111) |
| Soil Conservation | 25,000 | **25,000** | 25,000 | - |
| Elderly Companion Program | - | **4,275** | 4,275 | - |
| Economic Development | 2,095 | **55,141** | 40,650 | 14,491 |

**RUSH COUNTY, KANSAS**
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Expenditures (continued)** | | | | |
| Airport | $ 3,772 | **4,730** | 19,600 | (14,870) |
| Election | 45,856 | **27,876** | 48,375 | (20,499) |
| Employee Benefits | 1,082,976 | **457,212** | 1,620,000 | (1,162,788) |
| Services for Elderly | 156,406 | **158,678** | 134,845 | 23,833 |
| Fair | 12,000 | **12,000** | 12,000 | - |
| CKLEPG | 5,654 | **5,654** | 5,654 | - |
| Historical Society | 15,650 | **16,750** | 16,750 | - |
| Western Kansas Child Advocacy Center | 5,000 | **5,000** | 5,000 | - |
| Transfers Out | 350,000 | **1,408,000** | 350,000 | 1,058,000 |
| **Total Expenditures** | 3,524,276 | **4,107,941** | 4,360,926 | (252,985) |
| **Receipts Over (Under) Expenditures** | (66,491) | **187,445** | | |
| **Unencumbered Cash - Beginning** | 1,732,901 | **1,672,907** | | |
| **Prior Year Cancelled Encumbrances** | 6,497 | **-** | | |
| **Unencumbered Cash - Ending** | $ 1,672,907 | **1,860,352** | | |

**RUSH COUNTY, KANSAS**
**Road and Bridge Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 1,308,098 | **1,227,992** | 1,232,305 | (4,313) |
| Delinquent Tax | 18,224 | **14,125** | - | 14,125 |
| Vehicle Tax | 99,598 | **88,539** | 102,962 | (14,423) |
| Intergovernmental | | | | |
| Federal Aid | - | **192,789** | - | 192,789 |
| State Aid | - | **5,064** | - | 5,064 |
| Special Highway Fuel Tax | 351,976 | **347,980** | 279,982 | 67,998 |
| Reimbursements | 223,631 | **53,442** | - | 53,442 |
| Neighborhood Revitalization Rebate | (5,445) | **(5,616)** | (4,345) | (1,271) |
| **Total Receipts** | 1,996,082 | **1,924,315** | 1,610,904 | 313,411 |
| **Expenditures** | | | | |
| Personal Services | 780,690 | **729,409** | 978,400 | (248,991) |
| Commodities | 908,568 | **678,892** | 1,177,600 | (498,708) |
| Contractual Services | 146,741 | **196,012** | 200,000 | (3,988) |
| Capital Outlay | 10,357 | **27,889** | 100,000 | (72,111) |
| Transfers Out | 200,000 | **-** | 200,000 | (200,000) |
| **Total Expenditures** | 2,046,356 | **1,632,202** | 2,656,000 | (1,023,798) |
| **Receipts Over (Under) Expenditures** | (50,274) | **292,113** | | |
| **Unencumbered Cash - Beginning** | 1,691,478 | **1,682,873** | | |
| **Prior Year Cancelled Encumbrances** | 41,669 | **-** | | |
| **Unencumbered Cash - Ending** | $ 1,682,873 | **1,974,986** | | |

**RUSH COUNTY, KANSAS**
**Special Bridge Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 102,232 | **129,516** | 130,447 | (931) |
| Delinquent Tax | 1,869 | **1,192** | - | 1,192 |
| Vehicle Tax | 6,831 | **9,305** | 7,933 | 1,372 |
| Intergovernmental | | | | |
| Federal Aid | 237,769 | **-** | - | - |
| State Aid | 31,382 | **1,727** | - | 1,727 |
| Neighborhood Revitalization Rebate | (420) | **(594)** | (460) | (134) |
| **Total Receipts** | 379,663 | **141,146** | 137,920 | 3,226 |
| **Expenditures** | | | | |
| Capital Outlay | 466,086 | **1,776** | 450,000 | (448,224) |
| **Receipts Over (Under) Expenditures** | (86,423) | **139,370** | | |
| **Unencumbered Cash - Beginning** | 456,768 | **370,345** | | |
| **Prior Year Cancelled Encumbrances** | - | **19,000** | | |
| **Unencumbered Cash - Ending** | $ 370,345 | **528,715** | | |

**RUSH COUNTY, KANSAS**
**Health Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 150,681 | **153,315** | 151,090 | 2,225 |
| Delinquent Tax | 1,459 | **1,414** | - | 1,414 |
| Vehicle Tax | 9,678 | **10,811** | 11,896 | (1,085) |
| Intergovernmental | | | | |
| Federal Aid | 120,804 | **83,474** | 19,500 | 63,974 |
| State Aid | 19,992 | **13,170** | 10,000 | 3,170 |
| Fees | 59,425 | **48,074** | 30,000 | 18,074 |
| Neighborhood Revitalization Rebate | (629) | **(688)** | (533) | (155) |
| **Total Receipts** | 361,410 | **309,570** | 221,953 | 87,617 |
| **Expenditures** | | | | |
| Personal Services | 135,605 | **145,301** | 140,506 | 4,795 |
| Commodities | 80,704 | **88,292** | 48,500 | 39,792 |
| Contractual Services | 52,584 | **62,725** | 49,000 | 13,725 |
| Capital Outlay | 7,409 | **13,916** | 10,000 | 3,916 |
| (a) Adjustment for Qualifying Budget Credits | - | **-** | 67,144 | (67,144) |
| **Total Expenditures** | 276,302 | **310,234** | 315,150 | (4,916) |
| **Receipts Over (Under) Expenditures** | 85,108 | **(664)** | | |
| **Unencumbered Cash - Beginning** | 58,367 | **143,475** | | |
| **Unencumbered Cash - Ending** | $ 143,475 | **142,811** | | |

| | |
|---|---|
| **(a) Adjustment for Qualifying Budget Credits** | |
| Federal Aid Over Amount Budgeted | $ 63,974 |
| State Aid Over Amount Budgeted | 3,170 |
| **Total** | $ 67,144 |

**RUSH COUNTY, KANSAS**
**Noxious Weed Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 255,168 | **157,931** | 157,471 | 460 |
| Delinquent Tax | 3,191 | **2,694** | - | 2,694 |
| Vehicle Tax | 21,165 | **11,459** | 20,075 | (8,616) |
| Chemical Sales | 116,019 | **109,043** | 110,000 | (957) |
| Neighborhood Revitalization Rebate | (1,062) | **(718)** | (555) | (163) |
| **Total Receipts** | 394,481 | **280,409** | 286,991 | (6,582) |
| **Expenditures** | | | | |
| Personal Services | 104,576 | **98,475** | 112,145 | (13,670) |
| Commodities | 302,168 | **84,822** | 302,000 | (217,178) |
| Contractual Services | 22,879 | **33,062** | 83,000 | (49,938) |
| Capital Outlay | 288 | **-** | - | - |
| Transfers Out | 15,000 | **15,000** | 15,000 | - |
| **Total Expenditures** | 444,911 | **231,359** | 512,145 | (280,786) |
| **Receipts Over (Under) Expenditures** | (50,430) | **49,050** | | |
| **Unencumbered Cash - Beginning** | 310,804 | **260,374** | | |
| **Prior Year Cancelled Encumbrances** | - | **59,993** | | |
| **Unencumbered Cash - Ending** | $ 260,374 | **369,417** | | |

**RUSH COUNTY, KANSAS**
**Appraiser's Cost Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 109,575 | **125,024** | 125,667 | (643) |
| Delinquent Tax | 1,638 | **1,206** | - | 1,206 |
| Vehicle Tax | 8,258 | **8,998** | 8,612 | 386 |
| Miscellaneous | 1,642 | **1,938** | - | 1,938 |
| Neighborhood Revitalization Rebate | (455) | **(573)** | (443) | (130) |
| **Total Receipts** | 120,658 | **136,593** | 133,836 | 2,757 |
| **Expenditures** | | | | |
| Personal Services | 101,994 | **105,086** | 121,500 | (16,414) |
| Commodities | 5,172 | **2,595** | 4,500 | (1,905) |
| Contractual Services | 28,898 | **20,865** | 20,000 | 865 |
| Capital Outlay | - | **13,360** | - | 13,360 |
| **Total Expenditures** | 136,064 | **141,906** | 146,000 | (4,094) |
| **Receipts Over (Under) Expenditures** | (15,406) | **(5,313)** | | |
| **Unencumbered Cash - Beginning** | 43,242 | **27,836** | | |
| **Unencumbered Cash - Ending** | $ 27,836 | **22,523** | | |

**RUSH COUNTY, KANSAS**
**Mental Health Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 19,377 | **19,616** | 19,700 | (84) |
| Delinquent Tax | 276 | **210** | - | 210 |
| Vehicle Tax | 1,449 | **1,413** | 1,523 | (110) |
| Miscellaneous | - | **-** | 10,000 | (10,000) |
| Neighborhood Revitalization Rebate | (81) | **(90)** | (105) | 15 |
| **Total Receipts** | 21,021 | **21,149** | 31,118 | (9,969) |
| **Expenditures** | | | | |
| Appropriations | 21,021 | **21,149** | 31,118 | (9,969) |
| **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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 10,964 | **10,475** | 10,525 | (50) |
| Delinquent Tax | 137 | **112** | - | 112 |
| Vehicle Tax | 764 | **754** | 865 | (111) |
| Miscellaneous | - | **-** | 10,000 | (10,000) |
| Neighborhood Revitalization Rebate | (45) | **(48)** | (37) | (11) |
| **Total Receipts** | 11,820 | **11,293** | 21,353 | (10,060) |
| **Expenditures** | | | | |
| Appropriations | 11,820 | **11,293** | 21,353 | (10,060) |
| **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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Private Club Liquor Tax | $ - | **341** | 400 | (59) |
| **Expenditures** | | | | |
| Contractual Services | - | **-** | 7,653 | (7,653) |
| **Receipts Over (Under) Expenditures** | - | **341** | | |
| **Unencumbered Cash - Beginning** | 7,353 | **7,353** | | |
| **Unencumbered Cash - Ending** | $ 7,353 | **7,694** | | |

**RUSH COUNTY, KANSAS**
**Noxious Weed Capital Outlay Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Transfers In | $ 15,000 | **15,000** | 15,000 | - |
| **Expenditures** | | | | |
| Capital Outlay | - | **-** | 86,114 | (86,114) |
| **Receipts Over (Under) Expenditures** | 15,000 | **15,000** | | |
| **Unencumbered Cash - Beginning** | 56,114 | **71,114** | | |
| **Prior Year Cancelled Encumbrances** | - | **377** | | |
| **Unencumbered Cash - Ending** | $ 71,114 | **86,491** | | |

**RUSH COUNTY, KANSAS**
**Special Machinery Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 200,000 | **-** |
| **Expenditures** | | | |
| Capital Outlay | | 443,372 | **280,962** |
| **Receipts Over (Under) Expenditures** | | (243,372) | **(280,962)** |
| **Unencumbered Cash - Beginning** | | 980,147 | **736,775** |
| **Unencumbered Cash - Ending** | $ | 736,775 | **455,813** |

**RUSH COUNTY, KANSAS**
**Capital Improvements Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 100,000 | **100,000** |
| **Expenditures** | | | |
| Capital Outlay | | 4,618 | **164,215** |
| **Receipts Over (Under) Expenditures** | | 95,382 | **(64,215)** |
| **Unencumbered Cash - Beginning** | | 700,773 | **796,155** |
| **Unencumbered Cash - Ending** | $ | 796,155 | **731,940** |

**RUSH COUNTY, KANSAS**
**Equipment Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Transfers In | $ 250,000 | **250,000** |
| Federal Aid | - | **54,783** |
| **Total Receipts** | 250,000 | **304,783** |
| **Expenditures** | | |
| Capital Outlay | 231,405 | **40,934** |
| **Receipts Over (Under) Expenditures** | 18,595 | **263,849** |
| **Unencumbered Cash - Beginning** | 789,418 | **808,013** |
| **Prior Year Cancelled Encumbrances** | - | **12,915** |
| **Unencumbered Cash - Ending** | $ 808,013 | **1,084,777** |

**RUSH COUNTY, KANSAS**
**Recycling Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Collections | $ | - | **1,217** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | - | **1,217** |
| **Unencumbered Cash - Beginning** | | 1,227 | **1,227** |
| **Unencumbered Cash - Ending** | $ | 1,227 | **2,444** |

**RUSH COUNTY, KANSAS**
**Micro Loan Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Loan Repayments | $ | 10,330 | **3,941** |
| **Expenditures** | | | |
| Contractual Services | | 953 | **793** |
| **Receipts Over (Under) Expenditures** | | 9,377 | **3,148** |
| **Unencumbered Cash - Beginning** | | 62,191 | **71,568** |
| **Unencumbered Cash - Ending** | $ | 71,568 | **74,716** |

**RUSH COUNTY, KANSAS**
**Register of Deeds Technology Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Fees | $ | 5,284 | **6,732** |
| **Expenditures** | | | |
| Contractual Services | | 10,732 | **6,272** |
| **Receipts Over (Under) Expenditures** | | (5,448) | **460** |
| **Unencumbered Cash - Beginning** | | 40,709 | **35,261** |
| **Unencumbered Cash - Ending** | $ | 35,261 | **35,721** |

**RUSH COUNTY, KANSAS**
**Wireless 911 Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Intergovernmental | | | | |
| Collections | $ 59,896 | **60,537** | 70,000 | (9,463) |
| Other | - | **-** | 15,000 | (15,000) |
| **Total Receipts** | 59,896 | **60,537** | 85,000 | (24,463) |
| **Expenditures** | | | | |
| Capital Outlay | 61,108 | **67,732** | 240,588 | (172,856) |
| **Receipts Over (Under) Expenditures** | (1,212) | **(7,195)** | | |
| **Unencumbered Cash - Beginning** | 125,588 | **124,376** | | |
| **Unencumbered Cash - Ending** | $ 124,376 | **117,181** | | |

**RUSH COUNTY, KANSAS**
**Sheriff's Equipment Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Collections | $ 110 | **7,838** |
| **Expenditures** | | |
| Capital Outlay | - | **6,771** |
| **Receipts Over (Under) Expenditures** | 110 | **1,067** |
| **Unencumbered Cash - Beginning** | 4,543 | **4,653** |
| **Unencumbered Cash - Ending** | $ 4,653 | **5,720** |

**RUSH COUNTY, KANSAS**
**Clerk's Technology Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Collections | $ | 1,282 | **1,249** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | 1,282 | **1,249** |
| **Unencumbered Cash - Beginning** | | 8,105 | **9,387** |
| **Unencumbered Cash - Ending** | $ | 9,387 | **10,636** |

**Schedule 2-20**

**RUSH COUNTY, KANSAS**
**Treasurer's Technology Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Collections | $ | 1,282 | **1,249** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | 1,282 | **1,249** |
| **Unencumbered Cash - Beginning** | | 11,808 | **13,090** |
| **Unencumbered Cash - Ending** | $ | 13,090 | **14,339** |

**RUSH COUNTY, KANSAS**
**Special Parks and Recreation Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Federal Aid - ARPA | $ 294,854 | **-** |
| Interest on Investments | 254 | **200** |
| **Total Receipts** | 295,108 | **200** |
| **Expenditures** | | |
| ARPA Expenses | 554,532 | **31,036** |
| **Receipts Over (Under) Expenditures** | (259,424) | **(30,836)** |
| **Unencumbered Cash - Beginning** | 294,905 | **35,481** |
| **Unencumbered Cash - Ending** | $ 35,481 | **4,645** |

**RUSH COUNTY, KANSAS**
**Health Care Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Employee Contributions | $ | 846,374 | **1,066,784** |
| Transfers In | | - | **1,032,000** |
| **Total Receipts** | | 846,374 | **2,098,784** |
| **Expenditures** | | | |
| Health Insurance Premiums | | 893,734 | **1,792,818** |
| **Receipts Over (Under) Expenditures** | | (47,360) | **305,966** |
| **Unencumbered Cash - Beginning** | | 63,773 | **16,413** |
| **Unencumbered Cash - Ending** | $ | 16,413 | **322,379** |

**RUSH COUNTY, KANSAS**
**Debt Service Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 472,009 | **406,279** | 406,915 | (636) |
| Delinquent Tax | 6,330 | **5,589** | - | 5,589 |
| Vehicle Tax | 31,232 | **29,345** | 37,186 | (7,841) |
| Neighborhood Revitalization Rebate | (1,967) | **(1,854)** | (1,435) | (419) |
| Miscellaneous | 4,875 | **5** | - | 5 |
| **Total Receipts** | 512,479 | **439,364** | 442,666 | (3,302) |
| **Expenditures** | | | | |
| Series 2012 A - Principal | 155,000 | **160,000** | 160,000 | - |
| Series 2012 A - Interest | 23,425 | **15,450** | 15,450 | - |
| Hospital 2013 Series A - Principal | 5,000 | **145,000** | 145,000 | - |
| Hospital 2013 Series A - Interest | 9,544 | **9,425** | 9,426 | (1) |
| Series 2016 B - Principal | 220,000 | **95,000** | 95,000 | - |
| Series 2016 B - Interest | 45,400 | **38,800** | 38,800 | - |
| Series 2021 - Principal | 25,000 | **25,000** | 25,000 | - |
| Series 2021 - Interest | 31,805 | **31,693** | 31,693 | - |
| Cash Basis Reserve | - | **-** | 20,000 | (20,000) |
| **Total Expenditures** | 515,174 | **520,368** | 540,369 | (20,001) |
| **Receipts Over (Under) Expenditures** | (2,695) | **(81,004)** | | |
| **Unencumbered Cash - Beginning** | 114,423 | **111,728** | | |
| **Unencumbered Cash - Ending** | $ 111,728 | **30,724** | | |

**RUSH COUNTY, KANSAS**
**County Hospital No Fund Warrant Proceeds Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | Current Year **Actual** |
|---|---|---|---|
| **Receipts** | $ | - | **-** |
| **Expenditures** | | | |
| Transfers Out | | 2,828 | **-** |
| **Receipts Over (Under) Expenditures** | | (2,828) | **-** |
| **Unencumbered Cash - Beginning** | | 2,828 | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**RUSH COUNTY, KANSAS**
**Solid Waste Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Landfill Fees | $ 121,314 | **89,865** | 100,000 | (10,135) |
| Transfers In | - | **26,000** | - | 26,000 |
| **Total Receipts** | 121,314 | **115,865** | 100,000 | 15,865 |
| **Expenditures** | | | | |
| Personal Services | 91,832 | **62,964** | 85,000 | (22,036) |
| Commodities | 23,460 | **20,341** | 20,000 | 341 |
| Contractual Services | 34,855 | **35,900** | 15,220 | 20,680 |
| **Total Expenditures** | 150,147 | **119,205** | 120,220 | (1,015) |
| **Receipts Over (Under) Expenditures** | (28,833) | **(3,340)** | | |
| **Unencumbered Cash - Beginning** | 34,494 | **5,661** | | |
| **Unencumbered Cash - Ending** | $ 5,661 | **2,321** | | |

**RUSH COUNTY, KANSAS**
**Prosecuting Attorney Training Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Collections | $ 299 | **272** |
| **Expenditures** | | |
| Commodities | 171 | **131** |
| **Receipts Over (Under) Expenditures** | 128 | **141** |
| **Unencumbered Cash - Beginning** | 8,168 | **8,296** |
| **Unencumbered Cash - Ending** | $ 8,296 | **8,437** |

**RUSH COUNTY, KANSAS**
**Oil and Gas Valuation Depletion Trust Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Interest Income | $ | 1,453 | **6,184** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | 1,453 | **6,184** |
| **Unencumbered Cash - Beginning** | | 726,175 | **727,628** |
| **Unencumbered Cash - Ending** | $ | 727,628 | **733,812** |

**RUSH COUNTY, KANSAS**
**Special Motor Vehicle Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Collections | $ 34,636 | **34,575** |
| Interest Income | 41 | **133** |
| **Total Receipts** | 34,677 | **34,708** |
| **Expenditures** | | |
| Personal Services | 6,648 | **6,654** |
| Commodities | 5,341 | **11,143** |
| Contractual Services | 9,453 | **4,112** |
| Capital Outlay | 4,298 | **4,734** |
| Transfers Out | 8,937 | **8,065** |
| **Total Expenditures** | 34,677 | **34,708** |
| **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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 32,631 | **32,514** | 32,525 | (11) |
| Delinquent Tax | 105 | **72** | - | 72 |
| Vehicle Tax | 927 | **1,057** | 1,489 | (432) |
| Miscellaneous | 9,588 | **600** | - | 600 |
| **Total Receipts** | 43,251 | **34,243** | 34,014 | 229 |
| **Expenditures** | | | | |
| Personal Services | 4,800 | **4,625** | 5,000 | (375) |
| Commodities | 5,139 | **10,231** | 6,500 | 3,731 |
| Contractual Services | 9,497 | **7,257** | 9,000 | (1,743) |
| Capital Outlay | - | **-** | 5,500 | (5,500) |
| Transfers Out | 10,100 | **10,100** | 12,000 | (1,900) |
| **Total Expenditures** | 29,536 | **32,213** | 38,000 | (5,787) |
| **Receipts Over (Under) Expenditures** | 13,715 | **2,030** | | |
| **Unencumbered Cash - Beginning** | 8,181 | **21,896** | | |
| **Unencumbered Cash - Ending** | $ 21,896 | **23,926** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 1 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 10,100 | **10,100** |
| **Expenditures** | | | |
| Capital Outlay | | 5,840 | **2,901** |
| **Receipts Over (Under) Expenditures** | | 4,260 | **7,199** |
| **Unencumbered Cash - Beginning** | | 38,113 | **42,373** |
| **Unencumbered Cash - Ending** | $ | 42,373 | **49,572** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 19,683 | **19,624** | 19,637 | (13) |
| Delinquent Tax | 286 | **70** | - | 70 |
| Vehicle Tax | 1,283 | **1,290** | 1,253 | 37 |
| Miscellaneous | 42 | **-** | - | - |
| **Total Receipts** | 21,294 | **20,984** | 20,890 | 94 |
| **Expenditures** | | | | |
| Commodities | 3,660 | **1,322** | 4,000 | (2,678) |
| Contractual Services | 7,070 | **9,622** | 7,000 | 2,622 |
| Capital Outlay | - | **-** | 5,850 | (5,850) |
| Transfers Out | 6,000 | **6,000** | 6,000 | - |
| **Total Expenditures** | 16,730 | **16,944** | 22,850 | (5,906) |
| **Receipts Over (Under) Expenditures** | 4,564 | **4,040** | | |
| **Unencumbered Cash - Beginning** | 7,914 | **12,478** | | |
| **Unencumbered Cash - Ending** | $ 12,478 | **16,518** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 2 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Transfers In | $ 6,000 | **6,000** |
| **Expenditures** | - | **-** |
| **Receipts Over (Under) Expenditures** | 6,000 | **6,000** |
| **Unencumbered Cash - Beginning** | 8,909 | **14,909** |
| **Unencumbered Cash - Ending** | $ 14,909 | **20,909** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 12,403 | **19,898** | 20,447 | (549) |
| Delinquent Tax | 202 | **307** | - | 307 |
| Vehicle Tax | 1,350 | **1,350** | 963 | 387 |
| Miscellaneous | 484 | **251** | - | 251 |
| **Total Receipts** | 14,439 | **21,806** | 21,410 | 396 |
| **Expenditures** | | | | |
| Personal Services | 3,400 | **1,950** | - | 1,950 |
| Commodities | 2,845 | **2,691** | 9,000 | (6,309) |
| Contractual Services | 5,626 | **10,420** | 8,500 | 1,920 |
| Capital Outlay | - | **-** | 6,500 | (6,500) |
| Transfers Out | 5,000 | **5,000** | 5,000 | - |
| **Total Expenditures** | 16,871 | **20,061** | 29,000 | (8,939) |
| **Receipts Over (Under) Expenditures** | (2,432) | **1,745** | | |
| **Unencumbered Cash - Beginning** | 24,820 | **22,388** | | |
| **Unencumbered Cash - Ending** | $ 22,388 | **24,133** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 3 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Donations | $ 775 | **-** |
| Transfers In | 5,000 | **5,000** |
| **Total Receipts** | 5,775 | **5,000** |
| **Expenditures** | | |
| Capital Outlay | - | **3,357** |
| **Receipts Over (Under) Expenditures** | 5,775 | **1,643** |
| **Unencumbered Cash - Beginning** | 59,117 | **64,892** |
| **Unencumbered Cash - Ending** | $ 64,892 | **66,535** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 54,640 | **48,188** | 48,355 | (167) |
| Delinquent Tax | 1,226 | **911** | - | 911 |
| Vehicle Tax | 6,459 | **6,034** | 7,196 | (1,162) |
| Miscellaneous | 6,131 | **152** | - | 152 |
| **Total Receipts** | 68,456 | **55,285** | 55,551 | (266) |
| **Expenditures** | | | | |
| Personal Services | 500 | **11,790** | - | 11,790 |
| Commodities | 21,655 | **7,375** | 12,255 | (4,880) |
| Contractual Services | 37,557 | **39,530** | 20,000 | 19,530 |
| Capital Outlay | - | **-** | 30,670 | (30,670) |
| Transfers Out | 1,991 | **3,818** | 3,818 | - |
| **Total Expenditures** | 61,703 | **62,513** | 66,743 | (4,230) |
| **Receipts Over (Under) Expenditures** | 6,753 | **(7,228)** | | |
| **Unencumbered Cash - Beginning** | 28,412 | **35,165** | | |
| **Unencumbered Cash - Ending** | $ 35,165 | **27,937** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 4 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 1,991 | **3,818** |
| Federal Aid | | - | **15,000** |
| **Total Receipts** | | 1,991 | **18,818** |
| **Expenditures** | | | |
| Capital Outlay | | 30,160 | **55,930** |
| **Receipts Over (Under) Expenditures** | | (28,169) | **(37,112)** |
| **Unencumbered Cash - Beginning** | | 82,317 | **54,148** |
| **Unencumbered Cash - Ending** | $ | 54,148 | **17,036** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 31,024 | **31,602** | 31,712 | (110) |
| Delinquent Tax | 144 | **141** | - | 141 |
| Vehicle Tax | 1,590 | **1,741** | 1,800 | (59) |
| Miscellaneous | 17 | **250** | - | 250 |
| **Total Receipts** | 32,775 | **33,734** | 33,512 | 222 |
| **Expenditures** | | | | |
| Personal Services | - | **2,900** | 3,500 | (600) |
| Commodities | 6,751 | **10,314** | 10,200 | 114 |
| Contractual Services | 23,332 | **13,897** | 9,000 | 4,897 |
| Capital Outlay | 1,300 | **-** | 12,500 | (12,500) |
| Transfers Out | - | **784** | 784 | - |
| **Total Expenditures** | 31,383 | **27,895** | 35,984 | (8,089) |
| **Receipts Over (Under) Expenditures** | 1,392 | **5,839** | | |
| **Unencumbered Cash - Beginning** | 1,300 | **2,692** | | |
| **Unencumbered Cash - Ending** | $ 2,692 | **8,531** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 5 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | - | **784** |
| **Expenditures** | | | |
| Capital Outlay | | 23,281 | **-** |
| **Receipts Over (Under) Expenditures** | | (23,281) | **784** |
| **Unencumbered Cash - Beginning** | | 50,244 | **26,963** |
| **Unencumbered Cash - Ending** | $ | 26,963 | **27,747** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 17,424 | **16,840** | 16,833 | 7 |
| Delinquent Tax | 436 | **325** | - | 325 |
| Vehicle Tax | 1,188 | **1,085** | 1,359 | (274) |
| Miscellaneous | 446 | **-** | - | - |
| **Total Receipts** | 19,494 | **18,250** | 18,192 | 58 |
| **Expenditures** | | | | |
| Personal Services | 150 | **600** | 600 | - |
| Commodities | 2,875 | **9,123** | 3,779 | 5,344 |
| Contractual Services | 9,558 | **9,672** | 3,600 | 6,072 |
| Capital Outlay | - | **-** | 11,055 | (11,055) |
| **Total Expenditures** | 12,583 | **19,395** | 19,034 | 361 |
| **Receipts Over (Under) Expenditures** | 6,911 | **(1,145)** | | |
| **Unencumbered Cash - Beginning** | 842 | **7,753** | | |
| **Unencumbered Cash - Ending** | $ 7,753 | **6,608** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 6 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Miscellaneous | $ 52 | **-** |
| **Expenditures** | | |
| Capital Outlay | 6,266 | **-** |
| **Receipts Over (Under) Expenditures** | (6,214) | **-** |
| **Unencumbered Cash - Beginning** | 11,486 | **5,272** |
| **Unencumbered Cash - Ending** | $ 5,272 | **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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 35,332 | **23,049** | 22,844 | 205 |
| Delinquent Tax | 544 | **294** | - | 294 |
| Vehicle Tax | 1,558 | **1,180** | 2,228 | (1,048) |
| Miscellaneous | 39 | **300** | - | 300 |
| **Total Receipts** | 37,473 | **24,823** | 25,072 | (249) |
| **Expenditures** | | | | |
| Personal Services | - | **3,395** | 1,300 | 2,095 |
| Commodities | 3,928 | **11,518** | 2,500 | 9,018 |
| Contractual Services | 9,905 | **10,967** | 8,000 | 2,967 |
| Capital Outlay | - | **-** | 22,500 | (22,500) |
| Transfers Out | 3,099 | **3,099** | 7,500 | (4,401) |
| **Total Expenditures** | 16,932 | **28,979** | 41,800 | (12,821) |
| **Receipts Over (Under) Expenditures** | 20,541 | **(4,156)** | | |
| **Unencumbered Cash - Beginning** | 24,142 | **44,683** | | |
| **Unencumbered Cash - Ending** | $ 44,683 | **40,527** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 7 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Miscellaneous | $ 2,819 | **-** |
| Transfers In | 3,099 | **3,099** |
| **Total Receipts** | 5,918 | **3,099** |
| **Expenditures** | | |
| Capital Outlay | 19,973 | **-** |
| **Receipts Over (Under) Expenditures** | (14,055) | **3,099** |
| **Unencumbered Cash - Beginning** | 82,102 | **68,047** |
| **Unencumbered Cash - Ending** | $ 68,047 | **71,146** |

**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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 13,425 | **25,705** | 25,730 | (25) |
| Delinquent Tax | 151 | **99** | - | 99 |
| Vehicle Tax | 1,778 | **1,377** | 849 | 528 |
| Miscellaneous | 12,324 | **6,760** | - | 6,760 |
| **Total Receipts** | 27,678 | **33,941** | 26,579 | 7,362 |
| **Expenditures** | | | | |
| Personal Services | 2,870 | **1,220** | 4,000 | (2,780) |
| Commodities | 3,592 | **2,362** | 7,000 | (4,638) |
| Contractual Services | 9,826 | **12,517** | 10,000 | 2,517 |
| Capital Outlay | 7,501 | **2,908** | 15,000 | (12,092) |
| Transfers Out | 15,380 | **15,380** | 15,380 | - |
| **Total Expenditures** | 39,169 | **34,387** | 51,380 | (16,993) |
| **Receipts Over (Under) Expenditures** | (11,491) | **(446)** | | |
| **Unencumbered Cash - Beginning** | 71,345 | **59,854** | | |
| **Unencumbered Cash - Ending** | $ 59,854 | **59,408** | | |

**RUSH COUNTY, KANSAS**
**Fire District No. 8 - Special Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Miscellaneous | $ 15,000 | **-** |
| Transfers In | 15,380 | **15,380** |
| **Total Receipts** | 30,380 | **15,380** |
| **Expenditures** | | |
| Capital Outlay | 45,000 | **-** |
| **Receipts Over (Under) Expenditures** | (14,620) | **15,380** |
| **Unencumbered Cash - Beginning** | 183,581 | **168,961** |
| **Unencumbered Cash - Ending** | $ 168,961 | **184,341** |

**RUSH COUNTY, KANSAS**
**Distributable Funds, State Funds, and Subdivision Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| **Distributable Funds** | | | | |
| Current Tax | $ 6,264,623 | 9,215,472 | 9,127,734 | **6,352,361** |
| Delinquent Real Estate | 57,711 | 143,447 | 98,063 | **103,095** |
| Delinquent Personal Property | 15,744 | 3,000 | 7,685 | **11,059** |
| Neighborhood Revitalization | - | 38,904 | 38,904 | **-** |
| Advance Tax | 3 | - | 3 | **-** |
| RV Tax | 477 | 14,518 | 14,781 | **214** |
| Escrow Account | 263 | - | 263 | **-** |
| Escaped Tax | - | 3,118 | 3,118 | **-** |
| Motor Vehicle Tax | 10,154 | 612,727 | 613,623 | **9,258** |
| Tax Foreclosure | - | 12,635 | - | **12,635** |
| **Total Distributable Funds** | 6,348,975 | 10,043,821 | 9,904,174 | **6,488,622** |
| **State Funds** | | | | |
| State Educational | - | 51,856 | 51,856 | **-** |
| State Institutional | - | 25,928 | 25,928 | **-** |
| State Motor Vehicle | 1,079 | 5,544 | 6,623 | **-** |
| **Total State Funds** | 1,079 | 83,328 | 84,407 | **-** |
| **Subdivision Funds** | | | | |
| Cities | - | 662,353 | 662,353 | **-** |
| Townships | - | 229,343 | 229,343 | **-** |
| School Districts | - | 2,533,835 | 2,533,835 | **-** |
| Walnut Creek Extension District | - | 123,738 | 123,738 | **-** |
| Watershed Districts | (8) | 429,032 | 429,024 | **-** |
| Central Kansas Library System | - | 60,185 | 60,185 | **-** |
| **Total Subdivision Funds** | (8) | 4,038,486 | 4,038,478 | **-** |
| **Total** | $ 6,350,046 | 14,165,635 | 14,027,059 | **6,488,622** |

**RUSH COUNTY, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| Drivers Licenses | $ - | 8,543 | 8,543 | **-** |
| Motor Vehicle Licenses | - | 356,486 | 356,486 | **-** |
| Game Licenses | - | 5,046 | 5,046 | **-** |
| Vehicle Sales Tax | 20,148 | 217,219 | 215,763 | **21,604** |
| Park Permits | - | 160 | 160 | **-** |
| Heritage Trust | 346 | 2,498 | 2,467 | **377** |
| Motor Vehicle Inspections | 8,482 | 2,780 | 5,995 | **5,267** |
| Commercial Vehicle | 90 | 74,777 | 74,867 | **-** |
| Attorney Trust Fund | 1,092 | 103 | 1,095 | **100** |
| Drug Seizure | 10,219 | 31 | 2,932 | **7,318** |
| Registered Offender | 11,946 | 1,460 | - | **13,406** |
| Concealed Carry | 464 | 96 | - | **560** |
| Register of Deeds | 3,920 | 46,006 | 46,378 | **3,548** |
| Clerk of Unified Court | 34,540 | 22,367 | 22,397 | **34,510** |
| Law Library | 5,223 | 18,056 | 22,034 | **1,245** |
| Diversion Fund | 21,819 | 19,288 | 18,924 | **22,183** |
| **Total** | $ 118,289 | 774,916 | 783,087 | **110,118** |