RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

RUSSELL COUNTY, KANSAS
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October 11, 2024

County Commissioners
Russell County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell County, Kansas (the County), 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 matter 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 they year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

Auditor's 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 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 3,331,022	$ -	$ 5,038,284	$ 5,409,348	$ 2,959,958	$ 202,525	$ 3,162,483
Special Purpose Funds							
Road and Bridge	898,240	39,937	2,353,792	2,525,238	766,731	491	767,222
Special Bridge	573,499	-	45,003	253,518	364,984	-	364,984
Special Road and Bridge	334,188	-	234,187	110,872	457,503	606	458,109
Noxious Weed	200,135	533	358,458	390,432	168,694	220	168,914
County Health	374,421	-	664,678	571,249	467,850	1,035	468,885
Parks and Recreation	25,267	1,350	5,745	-	32,362	-	32,362
Special Alcohol	4,175	-	5,745	2,699	7,221	-	7,221
4-H Building Maintenance	82,134	-	92,400	88,630	85,904	33,329	119,233
Election	147,352	-	104,591	83,466	168,477	1,371	169,848
Appraiser's Cost	13,894	-	237,950	216,997	34,847	4,881	39,728
Ambulance	71,380	-	1,042,124	977,526	135,978	4,877	140,855
Ambulance Special Equipment	8,730	-	15,585	-	24,315	-	24,315
Emergency Telephone Service	154,970	-	60,011	30,246	184,735	240	184,975
Employee Benefits	387,562	-	2,504,102	2,293,803	597,861	-	597,861
Tourism and Convention	6,790	-	93,682	93,682	6,790	-	6,790
Historical Society	-	-	59,154	59,154	-	-	-
Mental Health	-	-	37,322	37,322	-	-	-
Developmental Services	-	-	92,828	92,828	-	-	-
Economic Development	134,737	-	250,000	100,526	284,211	-	284,211
Economic Development Loan	53,501	-	13,993	-	67,494	-	67,494
Service Program for the Elderly	367	-	117,351	117,718	-	-	-
Free Fair	-	-	24,829	24,829	-	-	-
Sheriff Drug	900	-	-	-	900	-	900
Sheriff Concealed Carry	4,962	-	774	-	5,736	-	5,736
Sheriff Offender Registration	9,140	-	2,120	-	11,260	-	11,260
Gorham Fire District #1	36,731	-	149,339	84,954	101,116	1,169	102,285
Gorham Fire District #1 Special Equipment	35,000	-	80,000	45,296	69,704	-	69,704
Lucas Fire District #2	46,513	-	73,333	65,531	54,315	517	54,832
Lucas Fire District #2 Special Equipment	134,489	-	25,000	-	159,489	-	159,489
Waldo-Paradise Fire District #3	113,904	-	120,208	115,114	118,998	1,396	120,394
Waldo-Paradise Fire District #3 Special Equipment	319,206	-	45,000	127,198	237,008	-	237,008
Dorrance Fire District #4	85,488	-	113,643	86,131	113,000	185	113,185
Dorrance Fire District #4 Special Equipment	127,026	-	40,000	-	167,026	-	167,026
Russell County Fire District #5	14,367	-	104,754	95,323	23,798	3,197	26,995

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Russell County Fire District #5 Special Equipment	$ 158,865	$ -	$ 15,000	$ 100,000	$ 73,865	$ -	$ 73,865
Special Machinery	1,588,644	-	465,666	51,995	2,002,315	-	2,002,315
Landfill Closing	416,927	-	-	1,454	415,473	-	415,473
Hospital Board	-	-	698,007	698,007	-	-	-
Addiction Prevention	1,272	-	11,743	-	13,015	-	13,015
Register of Deeds Technology Fees	63,174	-	9,001	32,497	39,678	40	39,718
County Treasurer Technology Fees	10,163	-	2,271	-	12,434	-	12,434
County Clerk Technology Fees	10,779	-	2,278	6,129	6,928	-	6,928
Convention and Visitors Bureau Board	169,234	-	99,753	77,694	191,293	1,319	192,612
Economic Development Board	242,938	1,117	129,227	180,687	192,595	451	193,046
Citizen Review Board	629	-	11,755	11,751	633	-	633
Animal Response Team	6,887	-	-	-	6,887	-	6,887
Grant	(164,630)	439,625	100,611	237,695	137,911	-	137,911
Special Hell Creek Bridge	-	-	401,250	-	401,250	-	401,250
Bond and Interest Funds							
Bond and Interest	1,878	-	-	-	1,878	-	1,878
Capital Projects Funds							
Capital Improvement	1,769,444	-	265,428	95,753	1,939,119	10,697	1,949,816
Business Funds							
Solid Waste	70,469	-	576,905	467,468	179,906	4,307	184,213
Trust Funds							
Oil and Gas Valuation Depletion	817	-	9	-	826	-	826
Total Primary Government	$ 12,077,580	$ 482,562	$ 16,994,889	$ 16,060,760	$ 13,494,271	$ 272,853	$ 13,767,124
Related Municipal Entities							
Law Library	$ 54,421	$ -	$ 6,612	$ -	$ 61,033	$ -	$ 61,033
Free Fair Board	69,834	-	114,458	125,196	59,096	-	59,096
Total Related Municipal Entities	$ 124,255	$ -	$ 121,070	$ 125,196	$ 120,129	$ -	$ 120,129
Total Reporting Entity (Excluding Agency Funds)	$ 12,201,835	$ 482,562	$ 17,115,959	$ 16,185,956	$ 13,614,400	$ 272,853	$ 13,887,253

Composition of Cash:	
Checking Accounts	$ 25,092,374
Certificates of Deposit	2,546,624
Petty Cash	28,302
Total Cash Primary Government	$ 27,667,300
Related Municipal Entities	120,129
Total Cash	$ 27,787,429
Agency Funds	(13,900,176)
Total Reporting Entity (Excluding Agency Funds)	$ 13,887,253

STATEMENT 1 (Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Russell County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Russell County (the County) and its related municipal entities. The related municipal entities discussed below are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Law Library. The Law Library is fiscally independent of the County. It is required by statue to be audited as part of the county audit. The Law Library is operated independently of the County's governing body.

Free Fair Board. The Russell County Free Fair Board is organized to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities.

Russell Regional Hospital. The Russell Regional Hospital Board oversees the operation of the County's hospital. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuance. The Hospital is audited by another auditor.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County:

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.

Capital Project Fund - Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Trust Fund - Used to report assets held in trust for the benefit of the County (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund - Used to report assets held by the County in purely custodial capacity.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting* Guide (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.

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. 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 for 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The 2023 budget was amended for the County Health Fund.

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

All legal annual operating budgets are prepared using the 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.

Note 2: Budgetary Information (Continued)

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Special Machinery
Landfill Closing
Ambulance Special Equipment
Animal Response Team
Capital Improvement
Lucas Fire District #2 Special Equipment
Dorrance Fire District #4 Special Equipment
Economic Development Board
Clerk Technology Fee
Register of Deeds Technology Fee
Convention and Visitors Bureau
Citizen Review Board
Grant
Economic Development Loan
Gorham Fire District #1 Special Equipment
Waldo-Paradise Fire District #5 Special Equipment
Russell County Fire #5 Special Equipment
County Treasurer Technology Fee
Special Hell Creek Bridge

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statues

For the year ended December 31, 2023, there were no material statutory violations.

Note 4: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, 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. 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 deposits 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 policies 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 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 has no designated "peak periods".

Note 4: Deposits and Investments (Continued)

At December 31, 2023, the County's carrying amount of deposits was $27,638,998 and the bank balance was $27,984,087. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,371,599 was covered by federal depository insurance, $26,612,488 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $103,224 was unsecured.

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.

Note 5: Other Post Employment Benefits

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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.

Death and Disability Other Post Employment Benefits 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.

Compensated Absences

The County's compensated absence policy permits each employee to earn forty hours of vacation after twelve months of employment, eighty hours of vacation per year after two through five years of service, and one hundred twenty hours of vacation per year following five through ten years of service. Each employee earns eight additional hours of vacation per year for each year of service beyond ten years not to exceed one hundred sixty hours per year.

Employees of the County receive eight hours of sick leave for each month of service. Sick leave may be accumulated to a maximum of 1,440 hours. Upon death or retirement, an employee receives 50% of accumulated sick leave, not to exceed 480 hours, at their current wage rate.

Landfill Closure and Post-Closure Cost

Applicable Kansas and federal laws and regulations require the County to place a final cover of the municipal solid waste facility when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 year after closure.

Note 6: Defined Benefit Pension Plan

Plan Description. Russell 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. KPERS' financial statements are included in its Comprehensive Annual 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. KSA 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 7.15% 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, KPERS 3 and KP&F 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 KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan were $344,063 for KPERS and $140,153 for KP&F 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 $3,449,103 and $1,392,919 for KP&F. 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 7: Interfund Loan

In December of 2022 the Capital Improvement Fund loaned Gorham Fire District No 1, $213,500 to purchase a 2013 Freightliner SO/Walker 4500-gallon tanker, with the agreement that Gorham Fire District No. 1 was to repay back the loan with interest over five years, in equal payments of $45,295.82.

Note 8: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Economic Development	Commission Approved	$ 250,000
General	Capital Improvement	K.S.A. 19-120	261,836
Solid Waste	Noxious Weed	Commission Approved	2,000
General	Special Hell Creek Bridge	K.S.A. 19-120	200,000
Gorham Fire #1	Gorham Special Fire	K.S.A. 19-3612c	45,000
Lucas Fire #2	Lucas Special Fire	K.S.A. 19-3612c	25,000
Waldo-Paradise #3	Waldo Special Fire	K.S.A. 19-3612c	45,000
Dorrance #4	Dorrance Special Fire	K.S.A. 19-3612c	40,000
Russell County Fire #5	Russell County Special Fire #5	K.S.A. 19-3612c	15,000
Road and Bridge	Special Machinery	K.S.A. 68-141g	400,000
Special Road and Bridge	Special Hell Creek Bridge	Commission Approved	80,000
Special Bridge	Special Hell Creek Bridge	Commission Approved	121,250
Economic Development	Economic Board	Commission Approved	98,126
Tourism and Convention	Tourism and Convention Board	Commission Approved	93,682
			$ 1,676,894

Note 9: Claims and Judgements

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government.

The County 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 purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Note 10: Related Party Transactions

In a governmental entity, related parties include members of the governing body, board members, administrative officials, and immediate families of administrative officials, board members, and members of the governing body. In 2023, there were transactions between the County and the following related parties for amounts that were not material.

Strobel Door

John (JW) Strobel II, Spouse of the Treasurer is employed by the company
John (Duke) Strobel, commissioner owner of the company

Nex-Tech

Jamie Gilmore, spouse of Register of Deeds is employed by the company

Note 11: Subsequent events

Management has evaluated subsequent events through October 11, 2024, which is the date the financial statement was available to be issued.

Note 12: Long-Term Debt

ISSUE	Interest Rate	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									
Hospital Bonds Series 2004	.4 - 2.15%	7/1/2004	$ 5,500,000	10/1/2024	$ 850,000	$ -	$ 420,000	$ 430,000	$ 17,645
Finance Lease									
Fire District #1 - Firetruck	2.00%	3/1/2023	213,500	3/1/2027	-	213,500	41,026	172,474	4,270
Total Contractual Indebtedness					$ 850,000	$ 213,500	$ 461,026	$ 602,474	$ 21,915

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

	2024	2025	2026	2027	2028	Total
PRINCIPAL						
Hospital Bonds Series 2004	$ 430,000	$ -	$ -	$ -	$ -	$ 430,000
Fire District #1 - Firetruck	41,846	42,683	43,537	44,408	-	172,474
Total Principal	$ 471,846	$ 42,683	$ 43,537	$ 44,408	$ -	$ 602,474
INTEREST						
Hospital Bonds Series 2004	$ 9,245	$ -	$ -	$ -	$ -	$ 9,245
Fire District #1 - Firetruck	3,449	2,613	1,759	888	-	8,709
Total Interest	$ 12,694	$ 2,613	$ 1,759	$ 888	$ -	$ 17,954
Total Principal and Interest	$ 484,540	$ 45,296	$ 45,296	$ 45,296	$ -	$ 620,428

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 6,212,663	$ -	$ 6,212,663	$ 5,409,348	$ (803,315)
Special Purpose Funds					
Road and Bridge	2,943,360	-	2,943,360	2,525,238	(418,122)
Special Bridge	485,000	-	485,000	253,518	(231,482)
Special Road and Bridge Fund	320,042	-	320,042	110,872	(209,170)
Noxious Weed	455,990	-	455,990	390,432	(65,558)
County Health	686,150	-	686,150	571,249	(114,901)
Parks and Recreation	18,137	-	18,137	-	(18,137)
Special Alcohol	17,992	-	17,992	2,699	(15,293)
4-H Bldg Maintenance	110,000	-	110,000	88,630	(21,370)
Election	180,000	-	180,000	83,466	(96,534)
Appraiser's Cost	245,800	-	245,800	216,997	(28,803)
Ambulance	1,055,550	-	1,055,550	977,526	(78,024)
Emergency Telephone Service	90,000	-	90,000	30,246	(59,754)
Employee Benefits	2,450,284	-	2,450,284	2,293,803	(156,481)
Tourism and Convention	92,100	-	92,100	93,682	1,582
Historical Society	60,000	-	60,000	59,154	(846)
Mental Health	37,619	-	37,619	37,322	(297)
Developmental Service	93,611	-	93,611	92,828	(783)
Economic Development	378,255	-	378,255	100,526	(277,729)
Service Program for the Elderly	123,657	-	123,657	117,718	(5,939)
Free Fair	25,000	-	25,000	24,829	(171)
Sheriff's Drug Fund	10,380	-	10,380	-	(10,380)
Sheriff Concealed Carry	5,467	-	5,467	-	(5,467)
Sheriff Offender Registration	9,270	-	9,270	-	(9,270)
Gorham Fire District #1	182,907	-	182,907	84,954	(97,953)
Lucas Fire District #2	99,716	-	99,716	65,531	(34,185)
Waldo-Paradise Fire District #3	186,746	-	186,746	115,114	(71,632)
Dorrance Fire District #4	163,123	-	163,123	86,131	(76,992)
Russell County Fire District #5	109,184	-	109,184	95,323	(13,861)
Hospital Board	707,907	-	707,907	698,007	(9,900)
Addiction Prevention	6,272	-	6,272	-	(6,272)
Solid Waste	479,800	-	479,800	467,468	(12,332)
	$ 18,041,982	$ -	$ 18,041,982	$ 15,092,611	$ (2,949,371)

See Independent Auditor's Report.

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem taxes	$ 1,988,063	$ 2,069,320	$ (81,257)
Motor vehicle taxes	217,424	218,607	(1,183)
Recreational vehicle taxes	4,294	4,369	(75)
Delinquent taxes	5,383	-	5,383
Commercial vehicle taxes	14,643	14,759	(116)
16/20 M truck taxes	14,332	11,107	3,225
Countywide sales and use taxes	1,332,491	625,000	707,491
Use of money and property	407,986	-	407,986
Mineral Production Tax	27,728	-	27,728
Local Alcoholic Liquor Tax	5,746	9,000	(3,254)
Collections	172,034	300,000	(127,966)
Reimbursements	66,299	85,000	(18,701)
Hospital Sales Tax	539,218	500,000	39,218
Hospital Use Tax	90,526	125,000	(34,474)
Intergovernmental	26,702	36,000	(9,298)
Bond proceeds	3,690	-	3,690
Miscellaneous	121,725	125,000	(3,275)
Total Cash Receipts	$ 5,038,284	$ 4,123,162	$ 915,122
EXPENDITURES			
County Commissioners	$ 55,904	$ 60,250	$ (4,346)
County Clerk	134,149	150,000	(15,851)
County Treasurer	161,331	189,603	(28,272)
County Attorney/County Counselor/Coroner	144,112	163,459	(19,347)
Juvenile care	264	15,000	(14,736)
Register of Deeds	94,015	95,000	(985)
Sheriff, Jail & Lake	1,417,531	1,444,564	(27,033)
Unified Court	69,525	95,280	(25,755)
Courthouse/Public Service	801,200	1,498,840	(697,640)
Soil Conservation	30,000	30,000	-
GIS Mapping/Zoning	81,246	100,857	(19,611)
Emergency Preparedness	93,190	88,350	4,840
Zoning	885	19,000	(18,115)
911 Emergency Service	494,306	424,200	70,106
Road improvements	-	388,260	(388,260)
Capital improvements	-	200,000	(200,000)
Sales tax in and out	1,027,647	1,250,000	(222,353)
Transfers out	711,836	-	711,836
Miscellaneous	92,207	-	92,207
Total Cash Expenditures	$ 5,409,348	$ 6,212,663	$ (803,315)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (371,064)		
UNENCUMBERED CASH - JANUARY 1	3,331,022		
UNENCUMBERED CASH - DECEMBER 31	$ 2,959,958		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 1,490,573	$ 1,551,253	$ (60,680)
Motor vehicle	134,632	135,367	(735)
Recreational vehicle tax	2,659	2,705	(46)
Delinquent	3,992	-	3,992
16/20 M Truck Tax	3,649	6,877	(3,228)
Commercial vehicle fees	9,067	9,139	(72)
Redemptions	26,096	-	26,096
Special city and county highway	352,725	400,000	(47,275)
Collections	128,285	165,000	(36,715)
Reimbursements	202,114	-	202,114
Total Cash Receipts	$ 2,353,792	$ 2,270,341	$ 83,451
EXPENDITURES			
Personnel services	$ 819,569	$ 750,000	$ 69,569
Contractual services	144,397	1,924,860	(1,780,463)
Commodities	1,154,999	87,500	1,067,499
Capital outlay	6,273	6,000	273
Transfers out	400,000	175,000	225,000
Total Expenditures	$ 2,525,238	$ 2,943,360	$ (418,122)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (171,446)		
UNENCUMBERED CASH - JANUARY 1	898,240		
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES	39,937		
UNENCUMBERED CASH - DECEMBER 31	$ 766,731		

RUSSELL COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Motor vehicle tax	$ 33,183	$ 32,582	$ 601
Recreational vehicle tax	655	667	(12)
16/20 M vehicle tax	1,855	-	1,855
Commercial vehicle tax	2,235	1,695	540
Delinquent tax	132	2,253	(2,121)
Redemptions	6,940	790	6,150
Miscellaneous	3	-	3
Total Cash Receipts	$ 45,003	$ 37,987	$ 7,016
EXPENDITURES			
Personnel services	$ 91,311	$ 200,000	$ (108,689)
Contractual services	24,298	285,000	(260,702)
Commodities	16,659	-	16,659
Transfers out	121,250	-	121,250
Total Expenditures	$ 253,518	$ 485,000	$ (231,482)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (208,515)		
UNENCUMBERED CASH - JANUARY 1	573,499		
UNENCUMBERED CASH - DECEMBER 31	$ 364,984		

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 211,826	$ 221,027	$ (9,201)
Motor vehicle tax	16,558	16,650	(92)
Recreational vehicle tax	327	333	(6)
16/20 M vehicle tax	659	846	(187)
Commercial vehicle tax	1,115	1,124	(9)
Delinquent tax	560	-	560
Redemptions	3,141	-	3,141
Miscellaneous	1	-	1
Total Cash Receipts	$ 234,187	$ 239,980	$ (5,793)
EXPENDITURES			
Commodities	$ 30,334	$ 320,042	$ (289,708)
Capital outlay	538	-	538
Transfers out	80,000	-	80,000
Total Expenditures	$ 110,872	$ 320,042	$ (209,170)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 123,315		
UNENCUMBERED CASH - JANUARY 1	334,188		
UNENCUMBERED CASH - DECEMBER 31	$ 457,503		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 171,368	$ 178,274	$ (6,906)
Motor vehicle	12,419	12,483	(64)
Recreational vehicle tax	245	249	(4)
Delinquent	449	-	449
16/20 M Truck	719	634	85
Commercial vehicle fees	836	843	(7)
Redemptions	2,536	-	2,536
Collections	130,775	155,000	(24,225)
Reimbursements	37,111	-	37,111
Transfers in	2,000	-	2,000
Total Cash Receipts	$ 358,458	$ 347,483	$ 10,975
EXPENDITURES			
Personnel services	$ 140,644	$ 142,200	$ (1,556)
Contractual services	17,503	20,990	(3,487)
Commodities	164,782	281,900	(117,118)
Capital outlay	67,503	10,900	56,603
Total Expenditures	$ 390,432	$ 455,990	$ (65,558)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,974)		
UNENCUMBERED CASH - JANUARY 1	200,135		
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES	533		
UNENCUMBERED CASH - DECEMBER 31	$ 168,694		

RUSSELL COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 202,285	$ 210,461	$ (8,176)
Motor vehicle	16,857	16,951	(94)
Recreational vehicle	333	339	(6)
Delinquent	530	-	530
16/20 M Truck	998	861	137
Commercial vehicle fees	1,135	1,144	(9)
Redemptions	3,337	-	3,337
Collections	167,419	111,945	55,474
Intergovernmental	185,648	-	185,648
Miscellaneous	86,136	-	86,136
Total Cash Receipts	$ 664,678	$ 341,701	$ 322,977
EXPENDITURES AND TRANSFERS			
Personnel services	$ 230,620	$ 240,000	$ (9,380)
Contractual services	80,408	121,150	(40,742)
Commodities	230,570	309,000	(78,430)
Capital Outlay	29,651	16,000	13,651
Total Expenditures	$ 571,249	$ 686,150	$ (114,901)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 93,429		
UNENCUMBERED CASH - JANUARY 1	374,421		
UNENCUMBERED CASH - DECEMBER 31	$ 467,850		

RUSSELL COUNTY, KANSAS
PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 5,745	$ 6,000	$ (255)
EXPENDITURES			
Contractual services	$ -	$ 18,137	$ (18,137)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,745		
UNENCUMBERED CASH - JANUARY 1	25,267		
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES	1,350		
UNENCUMBERED CASH - DECEMBER 31	$ 32,362		

RUSSELL COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 5,745	$ 17,992	$ (12,247)
EXPENDITURES			
Contractual services	$ 2,699	$ 17,992	$ (15,293)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,046		
UNENCUMBERED CASH - JANUARY 1	4,175		
UNENCUMBERED CASH - DECEMBER 31	$ 7,221		

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 87,187	$ 90,712	$ (3,525)
Motor vehicle	2,389	2,405	(16)
Recreational vehicle	47	48	(1)
Delinquent	215	-	215
16/20 M Truck	-	122	(122)
Commercial vehicle fees	161	162	(1)
Redemptions	426	-	426
Collections	1,975	-	1,975
Total Cash Receipts	$ 92,400	$ 93,449	$ (1,049)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 27,934	$ 30,000	$ (2,066)
Contractual services	22,592	14,500	8,092
Commodities	38,104	10,000	28,104
Capital outlay	-	55,500	(55,500)
Total Expenditures	$ 88,630	$ 110,000	$ (21,370)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,770		
UNENCUMBERED CASH - JANUARY 1	82,134		
UNENCUMBERED CASH - DECEMBER 31	$ 85,904		

RUSSELL COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 97,344	$ 101,240	$ (3,896)
Motor vehicle	5,127	5,151	(24)
Recreational vehicle	101	103	(2)
Delinquent	250	-	250
16/20 M Truck	240	262	(22)
Commercial vehicle fees	345	348	(3)
Redemptions	1,169	-	1,169
Miscellaneous	15	-	15
Total Cash Receipts	$ 104,591	$ 107,104	$ (2,513)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 54,045	$ 75,000	$ (20,955)
Contractual services	22,357	39,000	(16,643)
Commodities	5,693	66,000	(60,307)
Reimbursed expense	1,371	-	1,371
Total Expenditures	$ 83,466	$ 180,000	$ (96,534)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,125		
UNENCUMBERED CASH - JANUARY 1	147,352		
UNENCUMBERED CASH - DECEMBER 31	$ 168,477		

RUSSELL COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 214,580	$ 223,260	$ (8,680)
Motor vehicle	16,276	16,367	(91)
Recreational vehicle	321	327	(6)
Delinquent	553	-	553
16/20 M Truck	781	832	(51)
Commercial vehicle fees	1,096	1,105	(9)
Redemptions	2,894	-	2,894
Officer fees	1,449	-	1,449
Total Cash Receipts	$ 237,950	$ 241,891	$ (3,941)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 191,498	$ 190,000	$ 1,498
Contractual services	16,214	13,000	3,214
Commodities	9,180	35,300	(26,120)
Other	105	7,500	(7,395)
Total Expenditures	$ 216,997	$ 245,800	$ (28,803)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,953		
UNENCUMBERED CASH - JANUARY 1	13,894		
UNENCUMBERED CASH - DECEMBER 31	$ 34,847		

RUSSELL COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 690,247	$ 718,249	$ (28,002)
Motor vehicle	51,650	51,932	(282)
Recreational vehicle	1,020	1,038	(18)
Delinquent	1,777	-	1,777
16/20 M Truck	1,962	2,638	(676)
Commercial vehicle fees	3,478	3,506	(28)
Redemptions	9,448	-	9,448
Collections	307,929	250,000	57,929
Miscellaneous	(25,387)	-	(25,387)
Total Cash Receipts	$ 1,042,124	$ 1,027,363	$ 14,761
EXPENDITURES AND TRANSFERS			
Personnel services	$ 852,396	866,250	(13,854)
Contractual services	109,331	108,500	831
Commodities	15,799	52,800	(37,001)
Capital outlay	-	28,000	(28,000)
Total Expenditures	$ 977,526	$ 1,055,550	$ (78,024)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,598		
UNENCUMBERED CASH - JANUARY 1	71,380		
UNENCUMBERED CASH - DECEMBER 31	$ 135,978		

RUSSELL COUNTY, KANSAS
AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	15,585
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	15,585
UNENCUMBERED CASH - JANUARY 1		8,730
UNENCUMBERED CASH - DECEMBER 31	$	24,315

RUSSELL COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 60,011	$ 60,000	$ 11
EXPENDITURES			
Contractual services	$ 30,246	$ 90,000	$ (59,754)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,765		
UNENCUMBERED CASH - JANUARY 1	154,970		
UNENCUMBERED CASH - DECEMBER 31	$ 184,735		

RUSSELL COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 1,960,421	$ 2,040,126	$ (79,705)
Motor vehicle	110,948	111,556	(608)
Recreational vehicle	2,191	2,229	(38)
Delinquent	5,134	-	5,134
16/20 M Truck	10,651	5,668	4,983
Commercial vehicle fees	7,472	7,531	(59)
Redemptions	28,274	-	28,274
Miscellaneous	379,011	-	379,011
Total Cash Receipts	$ 2,504,102	$ 2,167,110	$ 336,992
EXPENDITURES AND TRANSFERS			
Employee benefits	$ 2,293,803	$ 2,450,284	$ (156,481)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 210,299		
UNENCUMBERED CASH - JANUARY 1	387,562		
UNENCUMBERED CASH - DECEMBER 31	$ 597,861		

RUSSELL COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 93,682	$ 92,100	$ 1,582
EXPENDITURES			
Transfers out	$ 93,682	$ 92,100	$ 1,582
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	6,790		
UNENCUMBERED CASH - DECEMBER 31	$ 6,790		

RUSSELL COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 59,154	$ 60,000	$ (846)
EXPENDITURES			
Appropriations	$ 59,154	$ 60,000	$ (846)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 37,322	$ 37,619	$ (297)
EXPENDITURES			
Appropriations	$ 37,322	$ 37,619	$ (297)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
DEVELOPMENTAL SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 92,828	$ 93,611	$ (783)
EXPENDITURES			
Appropriations	$ 92,828	$ 93,611	$ (783)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 250,000	$ 280,000	$ (30,000)
EXPENDITURES			
Personnel services	$ 2,400	$ 135,000	$ (132,600)
Contractual services	-	7,000	(7,000)
Commodities	-	32,000	(32,000)
Capital outlay	-	6,000	(6,000)
Transfers out	98,126	198,255	(100,129)
Total Expenditures	$ 100,526	$ 378,255	$ (277,729)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 149,474		
UNENCUMBERED CASH - JANUARY 1	134,737		
UNENCUMBERED CASH - DECEMBER 31	$ 284,211		

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Loan repayment	$	13,851
Interest		113
Collections		29
Total Cash Receipts	$	13,993
EXPENDITURES		
Loans	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	13,993
UNENCUMBERED CASH - JANUARY 1		53,501
UNENCUMBERED CASH - DECEMBER 31	$	67,494

RUSSELL COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 117,351	$ 119,967	$ (2,616)
EXPENDITURES			
Appropriation	$ 117,718	$ 123,657	$ (5,939)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (367)		
UNENCUMBERED CASH - JANUARY 1	367		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
FREE FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 24,829	$ 25,000	$ (171)
EXPENDITURES			
Appropriation	$ 24,829	$ 25,000	$ (171)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
SHERIFF'S DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ 10,000	$ (10,000)
EXPENDITURES			
Appropriations	$ -	$ 10,380	$ (10,380)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	900		
UNENCUMBERED CASH - DECEMBER 31	$ 900		

RUSSELL COUNTY, KANSAS
SHERIFF CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 774	$ 700	$ 74
EXPENDITURES			
Concealed Carry Expenditures	$ -	$ 5,467	$ (5,467)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 774		
UNENCUMBERED CASH - JANUARY 1	4,962		
UNENCUMBERED CASH - DECEMBER 31	$ 5,736		

RUSSELL COUNTY, KANSAS
SHERIFF OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,120	$ 2,500	$ (380)
EXPENDITURES			
Safety expense	$ -	$ 9,270	$ (9,270)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,120		
UNENCUMBERED CASH - JANUARY 1	9,140		
UNENCUMBERED CASH - DECEMBER 31	$ 11,260		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 109,862	$ 151,907	$ (42,045)
Intergovernmental	39,316	-	39,316
Reimbursements	161	-	161
Total Cash Receipts	$ 149,339	$ 151,907	$ (2,568)
EXPENDITURES			
Personnel services	$ 16,768	$ 25,000	$ (8,232)
Contractual services	17,418	24,000	(6,582)
Commodities	5,768	15,000	(9,232)
Capital outlay	-	98,907	(98,907)
Transfers out	45,000	20,000	25,000
Total Expenditures	$ 84,954	$ 182,907	$ (97,953)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,385		
UNENCUMBERED CASH - JANUARY 1	36,731		
UNENCUMBERED CASH - DECEMBER 31	$ 101,116		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Reimbursements	$	35,000
Transfers in		45,000
Total Cash Receipts	$	80,000
EXPENDITURES		
Contractual services	$	45,296
RECEIPTS OVER (UNDER) EXPENDITURES	$	34,704
UNENCUMBERED CASH - JANUARY 1		35,000
UNENCUMBERED CASH - DECEMBER 31	$	69,704

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 46,637	$ 73,950	$ (27,313)
Intergovernmental	26,696	-	26,696
Total Cash Receipts	$ 73,333	$ 73,950	$ (27,313)
EXPENDITURES			
Personnel services	$ 17,782	$ 21,449	$ (3,667)
Contractual services	14,557	14,000	557
Commodities	8,192	15,000	(6,808)
Capital outlay	-	30,419	(30,419)
Transfers out	25,000	18,848	6,152
Total Expenditures	$ 65,531	$ 99,716	$ (34,185)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,802		
UNENCUMBERED CASH - JANUARY 1	46,513		
UNENCUMBERED CASH - DECEMBER 31	$ 54,315		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	25,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	25,000
UNENCUMBERED CASH - JANUARY 1		134,489
UNENCUMBERED CASH - DECEMBER 31	$	159,489

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 58,762	$ 121,548	$ (62,786)
Intergovernmental	61,446	-	61,446
Total Cash Receipts	$ 120,208	$ 121,548	$ (1,340)
EXPENDITURES			
Personnel services	$ 35,052	$ 40,000	$ (4,948)
Contractual services	22,926	45,000	(22,074)
Commodities	12,136	35,000	(22,864)
Capital outlay	-	27,092	(27,092)
Transfers out	45,000	39,654	5,346
Total Expenditures	$ 115,114	$ 186,746	$ (71,632)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,094		
UNENCUMBERED CASH - JANUARY 1	113,904		
UNENCUMBERED CASH - DECEMBER 31	$ 118,998		

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	45,000
EXPENDITURES		
Commodities	$	18,098
Capital outlay		109,100
Total Expenditures	$	127,198
RECEIPTS OVER (UNDER) EXPENDITURES	$	(82,198)
UNENCUMBERED CASH - JANUARY 1		319,206
UNENCUMBERED CASH - DECEMBER 31	$	237,008

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 111,254	$ 110,683	$ 571
Reimbursements	2,064	-	2,064
Miscellaneous	325	-	325
Total Cash Receipts	$ 113,643	$ 110,683	$ 2,960
EXPENDITURES			
Personnel services	$ 20,037	$ 25,000	$ (4,963)
Contractual services	13,898	10,600	3,298
Commodities	12,196	15,000	(2,804)
Capital outlay	-	71,276	(71,276)
Transfers out	40,000	41,247	(1,247)
Total Expenditures	$ 86,131	$ 163,123	$ (76,992)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,512		
UNENCUMBERED CASH - JANUARY 1	85,488		
UNENCUMBERED CASH - DECEMBER 31	$ 113,000		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Transfers in	$ 40,000
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,000
UNENCUMBERED CASH - JANUARY 1	127,026
UNENCUMBERED CASH - DECEMBER 31	$ 167,026

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 100,720	$ 102,001	$ (1,281)
Reimbursements	4,034	-	4,034
Total Cash Receipts	$ 104,754	$ 102,001	$ 2,753
EXPENDITURES			
Personnel services	$ 34,437	$ 35,000	$ (563)
Contractual services	24,670	17,676	6,994
Commodities	21,216	27,308	(6,092)
Capital outlay	-	18,345	(18,345)
Transfers out	15,000	10,855	4,145
Total Expenditures	$ 95,323	$ 109,184	$ (13,861)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,431		
UNENCUMBERED CASH - JANUARY 1	14,367		
UNENCUMBERED CASH - DECEMBER 31	$ 23,798		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	15,000
EXPENDITURES		
Commodities	$	100,000
RECEIPTS OVER (UNDER) EXPENDITURES	$	(85,000)
UNENCUMBERED CASH - JANUARY 1		158,865
UNENCUMBERED CASH - DECEMBER 31	$	73,865

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Reimbursements	$	65,666
Transfers in		400,000
Total Cash Receipts	$	465,666
EXPENDITURES		
Capital outlay	$	51,995
RECEIPTS OVER (UNDER) EXPENDITURES	$	413,671
UNENCUMBERED CASH - JANUARY 1		1,588,644
UNENCUMBERED CASH - DECEMBER 31	$	2,002,315

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Miscellaneous	$	1,454
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,454)
UNENCUMBERED CASH - JANUARY 1		416,927
UNENCUMBERED CASH - DECEMBER 31	$	415,473

RUSSELL COUNTY, KANSAS
HOSPITAL BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 698,007	$ 707,907	$ (9,900)
EXPENDITURES			
Appropriations	$ 698,007	$ 707,907	$ (9,900)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
ADDICTION PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 11,743	$ 5,000	$ 6,743
EXPENDITURES			
Appropriations	$ -	$ 6,272	$ (6,272)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,743		
UNENCUMBERED CASH - JANUARY 1	1,272		
UNENCUMBERED CASH - DECEMBER 31	$ 13,015		

RUSSELL COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	9,001
EXPENDITURES		
Contractual services	$	1,732
Commodities		30,765
Total Expenditures	$	32,497
RECEIPTS OVER (UNDER) EXPENDITURES	$	(23,496)
UNENCUMBERED CASH - JANUARY 1		63,174
UNENCUMBERED CASH - DECEMBER 31	$	39,678

RUSSELL COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	2,271
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,271
UNENCUMBERED CASH - JANUARY 1		10,163
UNENCUMBERED CASH - DECEMBER 31	$	12,434

RUSSELL COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	2,278
EXPENDITURES		
Commodities	$	6,129
RECEIPTS OVER (UNDER) EXPENDITURES	$	(3,851)
UNENCUMBERED CASH - JANUARY 1		10,779
UNENCUMBERED CASH - DECEMBER 31	$	6,928

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Collections	$	1,580
Reimbursements		3,595
Interest		896
Transfers in		93,682
Total Cash Receipts	$	99,753
EXPENDITURES		
Contractual services	$	71,554
Commodities		5,508
Capital outlay		632
Total Expenditures	$	77,694
RECEIPTS OVER (UNDER) EXPENDITURES	$	22,059
UNENCUMBERED CASH - JANUARY 1		169,234
UNENCUMBERED CASH - DECEMBER 31	$	191,293

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Collections	$	30,000
Reimbursements		1,101
Transfers in		98,126
Total Cash Receipts	$	129,227
EXPENDITURES		
Personnel services	$	124,842
Contractual services		49,746
Commodities		5,721
Capital outlay		378
Total Expenditures	$	180,687
RECEIPTS OVER (UNDER) EXPENDITURES	$	(51,460)
UNENCUMBERED CASH - JANUARY 1		242,938
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCE		1,117
UNENCUMBERED CASH - DECEMBER 31	$	192,595

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Collections	$	11,755
EXPENDITURES		
Contractual services	$	11,751
RECEIPTS OVER (UNDER) EXPENDITURES	$	4
UNENCUMBERED CASH - JANUARY 1		629
UNENCUMBERED CASH - DECEMBER 31	$	633

RUSSELL COUNTY, KANSAS
ANIMAL RESPONSE TEAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Contractual	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	6,887
UNENCUMBERED CASH - DECEMBER 31	$ 6,887

RUSSELL COUNTY, KANSAS
GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Intergovernmental	$	100,611
EXPENDITURES		
Disbursed to others	$	237,695
RECEIPTS OVER (UNDER) EXPENDITURES	$	(137,084)
UNENCUMBERED CASH - JANUARY 1		(164,630)
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES		439,625
UNENCUMBERED CASH - DECEMBER 31	$	137,911

RUSSELL COUNTY, KANSAS
SPECIAL HELL CREEK BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfers in	$	401,250
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	401,250
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	401,250

RUSSELL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Countywide sales tax	$ -
EXPENDITURES	
Contractual	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	1,878
UNENCUMBERED CASH - DECEMBER 31	$ 1,878

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	3,592
Transfers in		261,836
Total Cash Receipts	$	265,428
EXPENDITURES		
Contractual services	$	138,699
Commodities		(42,946)
Total Expenditures	$	95,753
RECEIPTS OVER (UNDER) EXPENDITURES	$	169,675
UNENCUMBERED CASH - JANUARY 1		1,769,444
UNENCUMBERED CASH - DECEMBER 31	$	1,939,119

RUSSELL COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 576,905	$ 480,000	$ 96,905
EXPENDITURES			
Personnel services	$ 104,824	$ 95,000	$ 9,824
Contractual services	157,781	170,000	(12,219)
Commodities	109,930	144,800	(34,870)
Capital outlay	92,933	70,000	22,933
Transfers out	2,000	-	2,000
Total Expenditures	$ 467,468	$ 479,800	$ (12,332)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 109,437		
UNENCUMBERED CASH - JANUARY 1	70,469		
UNENCUMBERED CASH - DECEMBER 31	$ 179,906		

RUSSELL COUNTY, KANSAS
OIL & GAS VALUATION DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS	
Miscellaneous	$ 9
EXPENDITURES	
Personnel services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9
UNENCUMBERED CASH - JANUARY 1	817
UNENCUMBERED CASH - DECEMBER 31	$ 826

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 11,495,110	$ 18,445,337	$ 17,581,031	$ 12,359,416
Advance taxes	131,705	104,553	3,162	233,096
Escaped taxes	589	-	-	589
Motor vehicle taxes	273,857	1,432,386	1,412,281	293,962
MV rental excise taxes	124	770	124.00	770
Delinquent personal taxes	1,923	58,111	48,807	11,227
Commercial taxes	6,313	86,299	90,897	1,715
Real estate redemption	118,409	297,457	384,078	31,788
Protested tax	160	-	-	160
Special city and county highway	53,032	402,406	399,212	56,226
Mineral tax	42,643	110,912	161,647	(8,092)
Micro loan grant/neighborhood revitalization	16,317	1,823	-	18,140
Russell County Drug Seizure	15,287	-	500	14,787
Sheriff Calendar	225	1,980	400	1,805
ABC state tax/DEA drug fund	3,762	640	-	4,402
Prosecuting attorney training	7,795	2,828	1,225	9,398
Total Distributable Funds	$ 12,167,251	$ 20,945,502	$ 20,083,364	$ 13,029,389
State Funds				
State Educational Building	$ -	$ 120,299	$ 120,299	$ -
State Institutional Building	-	60,149	60,149	-
Total State Funds	$ -	$ 180,448	$ 180,448	$ -
Subdivision Funds				
School Districts	$ 2,888	$ 7,425,159	$ 7,413,306	$ 14,741
Cities	-	2,740,334	2,740,298	36
Townships	-	1,699,977	1,699,977	-
Cemetery districts	85	25,497	25,492	90
Watershed districts	-	109	109	-
Osborne Fire District	-	15,392	15,392	-
Agricultural Extension Council	-	164,319	164,319	-
Central Kansas Library	-	121,751	121,751	-
Total Subdivision Funds	$ 2,973	$ 12,070,787	$ 12,058,893	$ 14,867
Outside Funds				
Motor vehicle licenses	$ 93,401	$ 2,921,076	$ 2,880,683	$ 133,794
Payroll Clearing	$ 1,045,600	$ 1,487,022	$ 1,810,496	$ 722,126
Total Agency Funds	$ 13,309,225	$ 37,604,835	$ 37,013,884	$ 13,900,176

RUSSELL COUNTY, KANSAS
LAW LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Transfer from District Court	$	6,612
EXPENDITURES		
Operations	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	6,612
UNENCUMBERED CASH - JANUARY 1		54,421
UNENCUMBERED CASH - DECEMBER 31	$	61,033

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
County appropriations	$	24,637
Entertainment, concessions and booth rentals		14,525
Livestock sale proceeds		63,779
Sponsorships		8,040
Interest income		3,229
Miscellaneous		248
Total Cash Receipts	$	114,458
EXPENDITURES		
Ribbons, awards and judges	$	1,644
Advertising		4,031
Rental		950
Equipment		490
Contract labor		1,475
Entertainment		19,073
Premium		88,249
Administrative		6,020
Miscellaneous		3,264
Total Expenditures	$	125,196
RECEIPTS OVER (UNDER) EXPENDITURES	$	(10,738)
UNENCUMBERED CASH - JANUARY 1		69,834
UNENCUMBERED CASH - DECEMBER 31	$	59,096