RUSH COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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For the Year Ended December 31, 2024

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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, 2024 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, 2024, 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, 2024, 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.

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, 2023 (not presented herein), and have issued our report thereon dated August 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 11, 2025

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 1,860,352	14,062	4,256,494	4,399,898	**1,731,010**	130,641	**1,861,651**
Special Purpose Funds							
Road and Bridge Fund	1,974,986	-	1,736,185	1,792,529	**1,918,642**	212,377	**2,131,019**
Special Bridge Fund	528,715	-	194,868	-	**723,583**	-	**723,583**
Health Fund	142,811	-	401,946	306,277	**238,480**	13,185	**251,665**
Noxious Weed Fund	369,417	-	372,313	299,000	**442,730**	7,958	**450,688**
Appraiser's Cost Fund	22,523	-	143,041	155,290	**10,274**	13,580	**23,854**
Mental Health Fund	-	-	20,846	20,846	**-**	-	**-**
Intellectual Disability Fund	-	-	12,033	12,033	**-**	415	**415**
Special Alcohol Fund	7,694	-	491	-	**8,185**	-	**8,185**
Noxious Weed Capital Outlay Fund	86,491	-	15,000	-	**101,491**	-	**101,491**
Special Machinery Fund	455,813	-	100,000	345,507	**210,306**	-	**210,306**
Capital Improvements Reserve Fund	731,940	-	100,000	5,614	**826,326**	-	**826,326**
Equipment Reserve Fund	1,084,777	-	250,000	59,063	**1,275,714**	-	**1,275,714**
Recycling Fund	2,444	-	4,633	-	**7,077**	-	**7,077**
Micro Loan Fund	74,716	-	-	74,716	**-**	-	**-**
Register of Deeds Technology Fund	35,721	-	5,693	5,722	**35,692**	-	**35,692**
Wireless 911 Fund	117,181	-	62,831	44,674	**135,338**	-	**135,338**
Sheriff's Equipment Fund	5,720	-	10,560	8,855	**7,425**	-	**7,425**
Clerk's Technology Fund	10,636	-	1,256	4,182	**7,710**	-	**7,710**
Treasurer's Technology Fund	14,339	-	1,256	-	**15,595**	-	**15,595**
Federal Funds Fund	4,645	-	2	4,647	**-**	-	**-**
Health Reserve Operating Fund	322,379	-	2,038,157	2,125,336	**235,200**	-	**235,200**
Health Reserve Fund	-	-	440,709	-	**440,709**	-	**440,709**
Bond and Interest Funds							
Debt Service Fund	30,724	-	520,389	520,268	**30,845**	-	**30,845**
Business Fund							
Solid Waste Fund	2,321	-	116,389	117,495	**1,215**	3,103	**4,318**
Trust Funds							
Prosecuting Attorney Training Fund	8,437	-	277	140	**8,574**	-	**8,574**
Oil and Gas Valuation Depletion Trust Fund	733,812	-	7,372	-	**741,184**	-	**741,184**
Special Motor Vehicle Fund	-	-	34,604	34,604	**-**	-	**-**
Total Primary Government	$ 8,628,594	14,062	10,847,345	10,336,696	**9,153,305**	381,259	**9,534,564**

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, 2024

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	$ 23,926	-	30,669	29,450	**25,145**	-	**25,145**
Fire District No. 1 - Special Fund	49,572	-	10,100	20,488	**39,184**	-	**39,184**
Fire District No. 2 - General Fund	16,518	-	19,459	15,720	**20,257**	93	**20,350**
Fire District No. 2 - Special Fund	20,909	-	6,000	-	**26,909**	-	**26,909**
Fire District No. 3 - General Fund	24,133	-	17,013	18,688	**22,458**	226	**22,684**
Fire District No. 3 - Special Fund	66,535	-	5,025	-	**71,560**	-	**71,560**
Fire District No. 4 - General Fund	27,937	-	60,796	70,676	**18,057**	476	**18,533**
Fire District No. 4 - Special Fund	17,036	-	2,041	-	**19,077**	-	**19,077**
Fire District No. 5 - General Fund	8,531	-	49,608	23,199	**34,940**	-	**34,940**
Fire District No. 5 - Special Fund	27,747	-	-	-	**27,747**	-	**27,747**
Fire District No. 6 - General Fund	6,608	-	13,240	8,952	**10,896**	520	**11,416**
Fire District No. 6 - Special Fund	5,272	-	-	-	**5,272**	-	**5,272**
Fire District No. 7 - General Fund	40,527	-	19,227	15,086	**44,668**	-	**44,668**
Fire District No. 7 - Special Fund	71,146	-	3,099	-	**74,245**	-	**74,245**
Fire District No. 8 - General Fund	59,408	-	19,916	36,430	**42,894**	790	**43,684**
Fire District No. 8 - Special Fund	184,341	-	15,380	-	**199,721**	-	**199,721**
Total Related Municipal Entities	650,146	-	271,573	238,689	**683,030**	2,105	**685,135**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 9,278,740	14,062	11,118,918	10,575,385	**9,836,335**	383,364	**10,219,699**

Composition of Cash		
Checking Accounts	$	**1,479,544**
Savings Accounts		**7,927,870**
Cash on Hand		**37,236**
Certificates of Deposits		**7,550,000**
Total Cash		**16,994,650**
Distributable Funds per Schedule 3-1		**(6,677,842)**
Agency Funds per Schedule 3-2		**(97,109)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**10,219,699**

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, 2024.

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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, Health Reserve Operating Fund and Health 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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $16,994,650 and the bank balance was $17,662,613. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $15,239,316 was covered by federal depository insurance and $2,423,297 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, 2024.

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, 2024 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		45,000
General Fund	Health Reserve Operating Fund	Commission		956,222
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		100,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318		15,000
Health Reserve Operating Fund	Health Reserve Fund	Commission		440,709
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c		10,100
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c		6,000
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c		5,000
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c		1,991
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c		3,099
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c		15,380
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		13,429

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 95 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 Appraiser's Cost Fund, which is in violation of K.S.A. 79-2935.

Expenditures exceeded available monies in the following funds, which is a violation of K.S.A. 10-1113:

Fund Name		Exceeded Amount
School Districts Fund	$	146
Motor Vehicle Licenses Fund		481

NOTE 9 – MICRO LOAN FUND

Rush County, Kansas was awarded a CDBG Micro Loan grant in the amount of $100,000.

In July 2024, the County returned funds to the Department of Commerce that were on hand through June 30, 2024 in the amount of $74,716.

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) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue 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. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. 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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $173,752 for KPERS and $95,332 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,932,943 and $453,688 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024.

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 $988,198 and the estimated post-closure cost is $836,441. These figures comprise the estimated closure and post-closure cost of $1,824,639. At December 31, 2024, the permit for 2024 identifies that the remaining volume capacity of the site is 66.93% of the original capacity and that the remaining life of the landfill is 68.4 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, 2024.

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, 2025, the County transitioned its health department to be contracted health services through Rush County Memorial Hospital.

On March 10, 2025, the County approved a finance lease for $2,706,142 for the purpose of providing funds for a road project.

On March 17, 2025, the County approved a finance lease for $232,980 for the purpose of providing funds for the purchase of computers and equipment.

On April 7, 2025, the County approved a finance lease for $272,232 for the purpose of providing funds for the purchase of a John Deere wheel loader.

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, 2024, 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	$ 490,000	-	(160,000)	**330,000**	11,850
Series 2013A	2.375-4%	7/10/2013	2,060,000	12/1/2024	145,000	-	(145,000)	**-**	4,712
Series 2016B	1.75-4%	3/30/2016	1,925,000	12/1/2034	1,195,000	-	(105,000)	**1,090,000**	37,138
Series 2021	0.4-2.15%	4/1/2021	1,970,000	12/1/2034	1,880,000	-	(25,000)	**1,855,000**	31,568
Finance Leases									
John Deere Loader	3.40%	8/12/2019	179,000	2/1/2024	37,613	-	(37,613)	**-**	1,275
(2) John Deere Graders	1.90%	7/6/2021	267,465	7/6/2024	90,953	-	(90,953)	**-**	1,762
Diesel Engine Bucket Truck	1.80%	8/9/2021	276,895	1/1/2026	112,539	-	(55,758)	**56,781**	2,059
(2) John Deere Graders	2.30%	3/21/2022	299,180	1/1/2027	182,718	-	(59,500)	**123,218**	4,272
(2) John Deere Tractors and Mowers	4.75%	10/2/2023	244,196	12/5/2027	192,306	-	(44,625)	**147,681**	9,300
(2) John Deere Graders	4.96%	10/30/2023	305,000	10/30/2028	305,000	-	(55,295)	**249,705**	15,083
Total Contractual Indebtedness - County					4,631,129	-	(778,744)	**3,852,385**	119,019
Related Municipal Entity Debt									
Finance Lease									
(2) 2020 Ford F350 Trucks	2.72%	9/8/2020	62,184	12/15/2026	27,449	-	(8,940)	**18,509**	745
Total Contractual Indebtedness					$ 4,658,578	-	(787,684)	**3,870,894**	119,764

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

	YEAR						
	2025	2026	2027	2028	2029	2030-2034	**Total**
Principal							
General Obligation Bonds	$ 440,000	440,000	280,000	290,000	290,000	1,535,000	**3,275,000**
Finance Leases	222,591	172,334	115,505	66,955	-	-	**577,385**
Total Principal - County	662,591	612,334	395,505	356,955	290,000	1,535,000	**3,852,385**
Interest							
General Obligation Bonds	74,943	66,980	57,843	52,323	46,473	127,592	**426,154**
Finance Leases	23,302	15,740	8,799	3,422	-	-	**51,263**
Total Interest - County	98,245	82,720	66,642	55,745	46,473	127,592	**477,417**
Total Principal and Interest - County	**760,836**	**695,054**	**462,147**	**412,700**	**336,473**	**1,662,592**	**4,329,802**
Related Municipal Entity Debt							
Principal							
Finance Lease	9,168	9,341	-	-	-	-	**18,509**
Interest							
Finance Lease	517	344	-	-	-	-	**861**
Total Principal and Interest - RME	**9,685**	**9,685**	**-**	**-**	**-**	**-**	**19,370**
Total Principal and Interest	**$ 770,521**	**704,739**	**462,147**	**412,700**	**336,473**	**1,662,592**	**4,349,172**

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, 2024

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	$ 4,481,373	-	4,481,373	**4,399,898**	(81,475)
Special Purpose Funds					
Road and Bridge Fund	2,300,000	-	2,300,000	**1,792,529**	(507,471)
Special Bridge Fund	400,000	-	400,000	**-**	(400,000)
Health Fund	251,563	142,024	393,587	**306,277**	(87,310)
Noxious Weed Fund	418,145	-	418,145	**299,000**	(119,145)
Appraiser's Cost Fund	152,145	-	152,145	**155,290**	3,145
Mental Health Fund	30,761	-	30,761	**20,846**	(9,915)
Intellectual Disability Fund	21,853	-	21,853	**12,033**	(9,820)
Special Alcohol Fund	8,153	-	8,153	**-**	(8,153)
Noxious Weed Capital Outlay Fund	50,000	-	50,000	**-**	(50,000)
Wireless 911 Fund	219,376	-	219,376	**44,674**	(174,702)
Special Parks and Recreation Fund	400	-	400	**-**	(400)
Bond and Interest Funds					
Debt Service Fund	540,268	-	540,268	**520,268**	(20,000)
Business Fund					
Solid Waste Fund	132,441	-	132,441	**117,495**	(14,946)
Related Municipal Entities					
Fire District No. 1 - General Fund	38,500	-	38,500	**29,450**	(9,050)
Fire District No. 2 - General Fund	29,850	-	29,850	**15,720**	(14,130)
Fire District No. 3 - General Fund	29,000	-	29,000	**18,688**	(10,312)
Fire District No. 4 - General Fund	80,243	-	80,243	**70,676**	(9,567)
Fire District No. 5 - General Fund	33,935	-	33,935	**23,199**	(10,736)
Fire District No. 6 - General Fund	19,034	-	19,034	**8,952**	(10,082)
Fire District No. 7 - General Fund	45,500	-	45,500	**15,086**	(30,414)
Fire District No. 8 - General Fund	51,380	-	51,380	**36,430**	(14,950)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 3,178,031	**3,196,839**	3,217,609	(20,770)
Delinquent Tax	29,533	**38,224**	-	38,224
Vehicle Tax	228,649	**229,779**	247,015	(17,236)
Mineral Production Tax	4,452	**5,962**	-	5,962
Escaped Tax	205	**192**	-	192
Licenses and Fees				
Mortgage Registration Fees	26,324	**28,349**	8,000	20,349
Co. Clerk - Co. Share Game and Park	172	**165**	200	(35)
County Offices	12,509	**9,327**	4,000	5,327
Antique Motor Vehicle Registr. Fees	3,485	**3,320**	900	2,420
Cereal Malt Bev. and Club License	-	**75**	-	75
Interest on Taxes	37,399	**23,126**	10,000	13,126
Interest on Investments	320,717	**433,967**	20,000	413,967
Miscellaneous	86,379	**53,268**	-	53,268
Economic Development	49,125	**-**	-	-
Dispatch Fees	30	**12**	-	12
Rents and Leases	5,438	**5,401**	2,000	3,401
Senior Citizens	56,020	**48,413**	15,000	33,413
PILOT	118,825	**121,209**	110,000	11,209
Federal Aid	141,291	**-**	-	-
State Aid	3,302	**56,030**	-	56,030
Transfers In	8,065	**13,429**	-	13,429
Neighborhood Revitalization Rebate	(14,565)	**(10,593)**	(11,509)	916
Total Receipts	4,295,386	**4,256,494**	3,623,215	633,279
Expenditures				
County Commission	66,825	**71,673**	62,810	8,863
County Clerk	124,914	**128,620**	130,500	(1,880)
County Treasurer	155,831	**170,450**	161,554	8,896
County Attorney	143,055	**154,650**	135,075	19,575
Register of Deeds	79,657	**87,204**	90,000	(2,796)
Sheriff	867,284	**948,840**	933,501	15,339
Unified Court	56,480	**54,616**	61,524	(6,908)
Courthouse General	376,887	**477,020**	460,000	17,020
Custodian	37,928	**24,072**	52,000	(27,928)
Emergency Preparedness	18,764	**30,242**	26,239	4,003
Soil Conservation	25,000	**25,000**	25,000	-
Elderly Companion Program	4,275	**4,275**	4,275	-
Economic Development	55,141	**9,240**	29,150	(19,910)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Airport	$ 4,730	**56,530**	24,500	32,030
Election	27,876	**60,665**	72,000	(11,335)
Employee Benefits	457,212	**566,644**	648,000	(81,356)
Services for Elderly	158,678	**139,131**	143,441	(4,310)
Fair	12,000	**12,000**	12,000	-
CKLEPG	5,654	**5,654**	5,654	-
Historical Society	16,750	**17,150**	17,150	-
Western Kansas Child Advocacy Center	5,000	**5,000**	5,000	-
Transfers Out	1,408,000	**1,351,222**	1,382,000	(30,778)
Total Expenditures	4,107,941	**4,399,898**	4,481,373	(81,475)
Receipts Over (Under) Expenditures	187,445	**(143,404)**		
Unencumbered Cash - Beginning	1,672,907	**1,860,352**		
Prior Year Cancelled Encumbrances	-	**14,062**		
Unencumbered Cash - Ending	$ 1,860,352	**1,731,010**		

RUSH COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,227,992	**1,053,994**	1,057,029	(3,035)
Delinquent Tax	14,125	**17,164**	-	17,164
Vehicle Tax	88,539	**88,596**	95,242	(6,646)
Escaped Tax	-	**63**	-	63
Intergovernmental				
Federal Aid	192,789	**-**	-	-
State Aid	5,064	**241,991**	-	241,991
Special Highway Fuel Tax	347,980	**300,702**	294,702	6,000
Reimbursements	53,442	**37,155**	-	37,155
Neighborhood Revitalization Rebate	(5,616)	**(3,480)**	(3,781)	301
Total Receipts	1,924,315	**1,736,185**	1,443,192	292,993
Expenditures				
Personal Services	729,409	**692,133**	900,000	(207,867)
Commodities	678,892	**654,419**	1,000,000	(345,581)
Contractual Services	196,012	**330,112**	200,000	130,112
Capital Outlay	27,889	**15,865**	100,000	(84,135)
Transfers Out	-	**100,000**	100,000	-
Total Expenditures	1,632,202	**1,792,529**	2,300,000	(507,471)
Receipts Over (Under) Expenditures	292,113	**(56,344)**		
Unencumbered Cash - Beginning	1,682,873	**1,974,986**		
Unencumbered Cash - Ending	$ 1,974,986	**1,918,642**		

RUSH COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 129,516	**184,396**	186,233	(1,837)
Delinquent Tax	1,192	**1,639**	-	1,639
Vehicle Tax	9,305	**9,378**	10,081	(703)
Escaped Tax	-	**11**	-	11
Intergovernmental				
State Aid	1,727	**-**	-	-
Miscellaneous	-	**57**	-	57
Neighborhood Revitalization Rebate	(594)	**(613)**	(666)	53
Total Receipts	141,146	**194,868**	195,648	(780)
Expenditures				
Capital Outlay	1,776	**-**	400,000	(400,000)
Receipts Over (Under) Expenditures	139,370	**194,868**		
Unencumbered Cash - Beginning	370,345	**528,715**		
Prior Year Cancelled Encumbrances	19,000	**-**		
Unencumbered Cash - Ending	$ 528,715	**723,583**		

RUSH COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 153,315	**150,555**	151,317	(762)
Delinquent Tax	1,414	**1,763**	-	1,763
Vehicle Tax	10,811	**10,861**	11,677	(816)
Escaped Tax	-	**9**	-	9
Intergovernmental				
Federal Aid	83,474	**138,832**	5,000	133,832
State Aid	13,170	**13,192**	5,000	8,192
Fees	48,074	**87,232**	7,721	79,511
Neighborhood Revitalization Rebate	(688)	**(498)**	(541)	43
Total Receipts	309,570	**401,946**	180,174	221,772
Expenditures				
Personal Services	145,301	**159,556**	142,628	16,928
Commodities	88,292	**84,215**	47,785	36,430
Contractual Services	62,725	**62,506**	51,150	11,356
Capital Outlay	13,916	**-**	10,000	(10,000)
(a) Adjustment for Qualifying Budget Credits	-	**-**	142,024	(142,024)
Total Expenditures	310,234	**306,277**	393,587	(87,310)
Receipts Over (Under) Expenditures	(664)	**95,669**		
Unencumbered Cash - Beginning	143,475	**142,811**		
Unencumbered Cash - Ending	$ 142,811	**238,480**		

(a) Adjustment for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 133,832
State Aid Over Amount Budgeted	8,192
Total	$ 142,024

RUSH COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 157,931	**289,698**	291,522	(1,824)
Delinquent Tax	2,694	**2,918**	-	2,918
Vehicle Tax	11,459	**11,321**	12,170	(849)
Escaped Tax	-	**17**	-	17
Chemical Sales	109,043	**69,319**	95,000	(25,681)
Neighborhood Revitalization Rebate	(718)	**(960)**	(1,043)	83
Total Receipts	280,409	**372,313**	397,649	(25,336)
Expenditures				
Personal Services	98,475	**121,581**	114,145	7,436
Commodities	84,822	**135,283**	204,000	(68,717)
Contractual Services	33,062	**27,136**	85,000	(57,864)
Transfers Out	15,000	**15,000**	15,000	-
Total Expenditures	231,359	**299,000**	418,145	(119,145)
Receipts Over (Under) Expenditures	49,050	**73,313**		
Unencumbered Cash - Beginning	260,374	**369,417**		
Prior Year Cancelled Encumbrances	59,993	**-**		
Unencumbered Cash - Ending	$ 369,417	**442,730**		

RUSH COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 125,024	**130,073**	130,998	(925)
Delinquent Tax	1,206	**1,565**	-	1,565
Vehicle Tax	8,998	**9,036**	9,714	(678)
Escaped Tax	-	**8**	-	8
Miscellaneous	1,938	**2,790**	-	2,790
Neighborhood Revitalization Rebate	(573)	**(431)**	(469)	38
Total Receipts	136,593	**143,041**	140,243	2,798
Expenditures				
Personal Services	105,086	**111,625**	125,145	(13,520)
Commodities	2,595	**1,892**	4,500	(2,608)
Contractual Services	20,865	**41,773**	20,000	21,773
Capital Outlay	13,360	**-**	2,500	(2,500)
Total Expenditures	141,906	**155,290**	152,145	3,145
Receipts Over (Under) Expenditures	(5,313)	**(12,249)**		
Unencumbered Cash - Beginning	27,836	**22,523**		
Unencumbered Cash - Ending	$ 22,523	**10,274**		

RUSH COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19,616	**19,231**	19,307	(76)
Delinquent Tax	210	**262**	-	262
Vehicle Tax	1,413	**1,416**	1,523	(107)
Escaped Tax	-	**1**	-	1
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(90)	**(64)**	(69)	5
Total Receipts	21,149	**20,846**	30,761	(9,915)
Expenditures				
Appropriations	21,149	**20,846**	30,761	(9,915)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 10,475	**11,035**	11,079	(44)
Delinquent Tax	112	**138**	-	138
Vehicle Tax	754	**897**	814	83
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(48)	**(37)**	(40)	3
Total Receipts	11,293	**12,033**	21,853	(9,820)
Expenditures				
Appropriations	11,293	**12,033**	21,853	(9,820)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Private Club Liquor Tax	$ 341	**491**	400	91
Expenditures				
Contractual Services	-	**-**	8,153	(8,153)
Receipts Over (Under) Expenditures	341	**491**		
Unencumbered Cash - Beginning	7,353	**7,694**		
Unencumbered Cash - Ending	$ 7,694	**8,185**		

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 15,000	**15,000**	15,000	-
Expenditures				
Capital Outlay	-	**-**	50,000	(50,000)
Receipts Over (Under) Expenditures	15,000	**15,000**		
Unencumbered Cash - Beginning	71,114	**86,491**		
Prior Year Cancelled Encumbrances	377	**-**		
Unencumbered Cash - Ending	$ 86,491	**101,491**		

RUSH COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**100,000**
Expenditures		
Capital Outlay	280,962	**345,507**
Receipts Over (Under) Expenditures	(280,962)	**(245,507)**
Unencumbered Cash - Beginning	736,775	**455,813**
Unencumbered Cash - Ending	$ 455,813	**210,306**

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**100,000**
Expenditures			
Capital Outlay		164,215	**5,614**
Receipts Over (Under) Expenditures		(64,215)	**94,386**
Unencumbered Cash - Beginning		796,155	**731,940**
Unencumbered Cash - Ending	$	731,940	**826,326**

RUSH COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	250,000	**250,000**
Federal Aid		54,783	**-**
Total Receipts		304,783	**250,000**
Expenditures			
Capital Outlay		40,934	**59,063**
Receipts Over (Under) Expenditures		263,849	**190,937**
Unencumbered Cash - Beginning		808,013	**1,084,777**
Prior Year Cancelled Encumbrances		12,915	**-**
Unencumbered Cash - Ending	$	1,084,777	**1,275,714**

RUSH COUNTY, KANSAS
Recycling Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,217	**4,633**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,217	**4,633**
Unencumbered Cash - Beginning		1,227	**2,444**
Unencumbered Cash - Ending	$	2,444	**7,077**

RUSH COUNTY, KANSAS
Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Loan Repayments	$ 3,941	**-**
Expenditures		
Contractual Services	793	**74,716**
Receipts Over (Under) Expenditures	3,148	**(74,716)**
Unencumbered Cash - Beginning	71,568	**74,716**
Unencumbered Cash - Ending	$ 74,716	**-**

Schedule 2-16

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	6,732	**5,693**
Expenditures			
Contractual Services		6,272	**5,722**
Receipts Over (Under) Expenditures		460	**(29)**
Unencumbered Cash - Beginning		35,261	**35,721**
Unencumbered Cash - Ending	$	35,721	**35,692**

RUSH COUNTY, KANSAS
Wireless 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental				
Collections	$ 60,537	**62,831**	70,000	(7,169)
Other	-	**-**	15,000	(15,000)
Total Receipts	60,537	**62,831**	85,000	(22,169)
Expenditures				
Capital Outlay	67,732	**44,674**	219,376	(174,702)
Receipts Over (Under) Expenditures	(7,195)	**18,157**		
Unencumbered Cash - Beginning	124,376	**117,181**		
Unencumbered Cash - Ending	$ 117,181	**135,338**		

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	7,838	**10,560**
Expenditures			
Capital Outlay		6,771	**8,855**
Receipts Over (Under) Expenditures		1,067	**1,705**
Unencumbered Cash - Beginning		4,653	**5,720**
Unencumbered Cash - Ending	$	5,720	**7,425**

RUSH COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,249	**1,256**
Expenditures			
Capital Outlay		-	**4,182**
Receipts Over (Under) Expenditures		1,249	**(2,926)**
Unencumbered Cash - Beginning		9,387	**10,636**
Unencumbered Cash - Ending	$	10,636	**7,710**

RUSH COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,249	**1,256**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,249	**1,256**
Unencumbered Cash - Beginning		13,090	**14,339**
Unencumbered Cash - Ending	$	14,339	**15,595**

RUSH COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

RUSH COUNTY, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest on Investments	$ 200	**2**
Expenditures		
ARPA Expenses	31,036	**4,647**
Receipts Over (Under) Expenditures	(30,836)	**(4,645)**
Unencumbered Cash - Beginning	35,481	**4,645**
Unencumbered Cash - Ending	$ 4,645	**-**

RUSH COUNTY, KANSAS
Health Reserve Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	1,066,784	**1,081,935**
Transfers In		1,032,000	**956,222**
Total Receipts		2,098,784	**2,038,157**
Expenditures			
Health Insurance Premiums		1,792,818	**1,684,627**
Transfers Out		-	**440,709**
Total Expenditures		1,792,818	**2,125,336**
Receipts Over (Under) Expenditures		305,966	**(87,179)**
Unencumbered Cash - Beginning		16,413	**322,379**
Unencumbered Cash - Ending	$	322,379	**235,200**

RUSH COUNTY, KANSAS
Health Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**440,709**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**440,709**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**440,709**

RUSH COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 406,279	**486,060**	488,749	(2,689)
Delinquent Tax	5,589	**5,848**	-	5,848
Vehicle Tax	29,345	**29,256**	31,449	(2,193)
Escaped Tax	-	**29**	-	29
Neighborhood Revitalization Rebate	(1,854)	**(1,609)**	(1,748)	139
Miscellaneous	5	**805**	-	805
Total Receipts	439,364	**520,389**	518,450	1,939
Expenditures				
Series 2012 A - Principal	160,000	**160,000**	160,000	-
Series 2012 A - Interest	15,450	**11,850**	11,850	-
Hospital 2013 Series A - Principal	145,000	**145,000**	145,000	-
Hospital 2013 Series A - Interest	9,425	**4,712**	4,712	-
Series 2016 B - Principal	95,000	**105,000**	105,000	-
Series 2016 B - Interest	38,800	**37,138**	37,138	-
Series 2021 - Principal	25,000	**25,000**	25,000	-
Series 2021 - Interest	31,693	**31,568**	31,568	-
Cash Basis Reserve	-	**-**	20,000	(20,000)
Total Expenditures	520,368	**520,268**	540,268	(20,000)
Receipts Over (Under) Expenditures	(81,004)	**121**		
Unencumbered Cash - Beginning	111,728	**30,724**		
Unencumbered Cash - Ending	$ 30,724	**30,845**		

RUSH COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Landfill Fees	$ 89,865	**71,389**	125,000	(53,611)
Transfers In	26,000	**45,000**	-	45,000
Total Receipts	115,865	**116,389**	125,000	(8,611)
Expenditures				
Personal Services	62,964	**78,230**	75,000	3,230
Commodities	20,341	**12,585**	25,000	(12,415)
Contractual Services	35,900	**26,680**	25,000	1,680
Capital Outlay	-	**-**	7,441	(7,441)
Total Expenditures	119,205	**117,495**	132,441	(14,946)
Receipts Over (Under) Expenditures	(3,340)	**(1,106)**		
Unencumbered Cash - Beginning	5,661	**2,321**		
Unencumbered Cash - Ending	$ 2,321	**1,215**		

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 272	**277**
Expenditures		
Commodities	131	**140**
Receipts Over (Under) Expenditures	141	**137**
Unencumbered Cash - Beginning	8,296	**8,437**
Unencumbered Cash - Ending	$ 8,437	**8,574**

RUSH COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest Income	$	6,184	**7,372**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		6,184	**7,372**
Unencumbered Cash - Beginning		727,628	**733,812**
Unencumbered Cash - Ending	$	733,812	**741,184**

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 34,575	**34,464**
Interest Income	133	**140**
Total Receipts	34,708	**34,604**
Expenditures		
Personal Services	6,654	**6,653**
Commodities	11,143	**3,976**
Contractual Services	4,112	**10,546**
Capital Outlay	4,734	**-**
Transfers Out	8,065	**13,429**
Total Expenditures	34,708	**34,604**
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 32,514	**20,775**	20,153	622
Delinquent Tax	72	**150**	-	150
Vehicle Tax	1,057	**1,143**	1,413	(270)
State Aid	-	**5,616**	-	5,616
Miscellaneous	600	**2,985**	-	2,985
Total Receipts	34,243	**30,669**	21,566	9,103
Expenditures				
Personal Services	4,625	**3,950**	5,000	(1,050)
Commodities	10,231	**5,252**	6,500	(1,248)
Contractual Services	7,257	**7,712**	9,500	(1,788)
Capital Outlay	-	**2,436**	5,500	(3,064)
Transfers Out	10,100	**10,100**	12,000	(1,900)
Total Expenditures	32,213	**29,450**	38,500	(9,050)
Receipts Over (Under) Expenditures	2,030	**1,219**		
Unencumbered Cash - Beginning	21,896	**23,926**		
Unencumbered Cash - Ending	$ 23,926	**25,145**		

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,100	**10,100**
Expenditures			
Capital Outlay		2,901	**20,488**
Receipts Over (Under) Expenditures		7,199	**(10,388)**
Unencumbered Cash - Beginning		42,373	**49,572**
Unencumbered Cash - Ending	$	49,572	**39,184**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19,624	**18,092**	18,427	(335)
Delinquent Tax	70	**95**	-	95
Vehicle Tax	1,290	**1,155**	1,494	(339)
Miscellaneous	-	**117**	-	117
Total Receipts	20,984	**19,459**	19,921	(462)
Expenditures				
Commodities	1,322	**1,035**	4,000	(2,965)
Contractual Services	9,622	**8,685**	8,000	685
Capital Outlay	-	**-**	5,850	(5,850)
Transfers Out	6,000	**6,000**	12,000	(6,000)
Total Expenditures	16,944	**15,720**	29,850	(14,130)
Receipts Over (Under) Expenditures	4,040	**3,739**		
Unencumbered Cash - Beginning	12,478	**16,518**		
Unencumbered Cash - Ending	$ 16,518	**20,257**		

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	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	14,909	**20,909**
Unencumbered Cash - Ending	$ 20,909	**26,909**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19,898	**13,385**	13,414	(29)
Delinquent Tax	307	**360**	-	360
Vehicle Tax	1,350	**1,448**	1,401	47
Miscellaneous	251	**1,820**	-	1,820
Total Receipts	21,806	**17,013**	14,815	2,198
Expenditures				
Personal Services	1,950	**3,455**	-	3,455
Commodities	2,691	**5,189**	8,000	(2,811)
Contractual Services	10,420	**5,044**	9,500	(4,456)
Capital Outlay	-	**-**	6,500	(6,500)
Transfers Out	5,000	**5,000**	5,000	-
Total Expenditures	20,061	**18,688**	29,000	(10,312)
Receipts Over (Under) Expenditures	1,745	**(1,675)**		
Unencumbered Cash - Beginning	22,388	**24,133**		
Unencumbered Cash - Ending	$ 24,133	**22,458**		

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ -	**25**
Transfers In	5,000	**5,000**
Total Receipts	5,000	**5,025**
Expenditures		
Capital Outlay	3,357	**-**
Receipts Over (Under) Expenditures	1,643	**5,025**
Unencumbered Cash - Beginning	64,892	**66,535**
Unencumbered Cash - Ending	$ 66,535	**71,560**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 48,188	**50,842**	51,540	(698)
Delinquent Tax	911	**778**	-	778
Vehicle Tax	6,034	**6,083**	6,181	(98)
Miscellaneous	152	**3,093**	-	3,093
Total Receipts	55,285	**60,796**	57,721	3,075
Expenditures				
Personal Services	11,790	**10,575**	-	10,575
Commodities	7,375	**26,292**	17,255	9,037
Contractual Services	39,530	**31,818**	25,000	6,818
Capital Outlay	-	**-**	34,170	(34,170)
Transfers Out	3,818	**1,991**	3,818	(1,827)
Total Expenditures	62,513	**70,676**	80,243	(9,567)
Receipts Over (Under) Expenditures	(7,228)	**(9,880)**		
Unencumbered Cash - Beginning	35,165	**27,937**		
Unencumbered Cash - Ending	$ 27,937	**18,057**		

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 3,818	**1,991**
Miscellaneous	-	**50**
Federal Aid	15,000	**-**
Total Receipts	18,818	**2,041**
Expenditures		
Capital Outlay	55,930	**-**
Receipts Over (Under) Expenditures	(37,112)	**2,041**
Unencumbered Cash - Beginning	54,148	**17,036**
Unencumbered Cash - Ending	$ 17,036	**19,077**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 31,602	**31,671**	32,149	(478)
Delinquent Tax	141	**115**	-	115
Vehicle Tax	1,741	**1,747**	1,786	(39)
Miscellaneous	250	**16,075**	-	16,075
Total Receipts	33,734	**49,608**	33,935	15,673
Expenditures				
Personal Services	2,900	**2,340**	3,500	(1,160)
Commodities	10,314	**1,286**	10,200	(8,914)
Contractual Services	13,897	**19,573**	9,000	10,573
Capital Outlay	-	**-**	11,235	(11,235)
Transfers Out	784	**-**	-	-
Total Expenditures	27,895	**23,199**	33,935	(10,736)
Receipts Over (Under) Expenditures	5,839	**26,409**		
Unencumbered Cash - Beginning	2,692	**8,531**		
Unencumbered Cash - Ending	$ 8,531	**34,940**		

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	784	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		784	**-**
Unencumbered Cash - Beginning		26,963	**27,747**
Unencumbered Cash - Ending	$	27,747	**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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 16,840	**11,405**	11,399	6
Delinquent Tax	325	**256**	-	256
Vehicle Tax	1,085	**936**	1,229	(293)
Miscellaneous	-	**643**	-	643
Total Receipts	18,250	**13,240**	12,628	612
Expenditures				
Personal Services	600	**600**	600	-
Commodities	9,123	**1,693**	3,779	(2,086)
Contractual Services	9,672	**6,659**	3,600	3,059
Capital Outlay	-	**-**	11,055	(11,055)
Total Expenditures	19,395	**8,952**	19,034	(10,082)
Receipts Over (Under) Expenditures	(1,145)	**4,288**		
Unencumbered Cash - Beginning	7,753	**6,608**		
Unencumbered Cash - Ending	$ 6,608	**10,896**		

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	5,272	**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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 23,049	**17,245**	16,970	275
Delinquent Tax	294	**611**	-	611
Vehicle Tax	1,180	**1,276**	1,261	15
Miscellaneous	300	**95**	-	95
Total Receipts	24,823	**19,227**	18,231	996
Expenditures				
Personal Services	3,395	**-**	1,500	(1,500)
Commodities	11,518	**2,407**	3,000	(593)
Contractual Services	10,967	**9,580**	10,000	(420)
Capital Outlay	-	**-**	23,000	(23,000)
Transfers Out	3,099	**3,099**	8,000	(4,901)
Total Expenditures	28,979	**15,086**	45,500	(30,414)
Receipts Over (Under) Expenditures	(4,156)	**4,141**		
Unencumbered Cash - Beginning	44,683	**40,527**		
Unencumbered Cash - Ending	$ 40,527	**44,668**		

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	3,099	**3,099**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,099	**3,099**
Unencumbered Cash - Beginning		68,047	**71,146**
Unencumbered Cash - Ending	$	71,146	**74,245**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 25,705	**15,385**	15,506	(121)
Delinquent Tax	99	**358**	-	358
Vehicle Tax	1,377	**1,373**	1,593	(220)
Miscellaneous	6,760	**2,800**	-	2,800
Total Receipts	33,941	**19,916**	17,099	2,817
Expenditures				
Personal Services	1,220	**790**	4,000	(3,210)
Commodities	2,362	**4,267**	7,000	(2,733)
Contractual Services	12,517	**9,411**	10,000	(589)
Capital Outlay	2,908	**6,582**	15,000	(8,418)
Transfers Out	15,380	**15,380**	15,380	-
Total Expenditures	34,387	**36,430**	51,380	(14,950)
Receipts Over (Under) Expenditures	(446)	**(16,514)**		
Unencumbered Cash - Beginning	59,854	**59,408**		
Unencumbered Cash - Ending	$ 59,408	**42,894**		

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,380	**15,380**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		15,380	**15,380**
Unencumbered Cash - Beginning		168,961	**184,341**
Unencumbered Cash - Ending	$	184,341	**199,721**

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 6,352,361	9,585,436	9,354,771	**6,583,026**
Delinquent Real Estate	103,095	79,791	108,795	**74,091**
Delinquent Personal Property	11,059	6,535	11,090	**6,504**
Neighborhood Revitalization	-	29,339	29,339	**-**
RV Tax	214	12,563	12,455	**322**
Escrow Account	-	634	-	**634**
Escaped Tax	-	547	547	**-**
Motor Vehicle Tax	9,258	620,447	616,294	**13,411**
Tax Foreclosure	12,635	-	12,635	**-**
Total Distributable Funds	6,488,622	10,335,292	10,145,926	**6,677,988**
State Funds				
State Educational	-	55,254	55,254	**-**
State Institutional	-	27,627	27,627	**-**
State Motor Vehicle	-	5,562	5,562	**-**
Total State Funds	-	88,443	88,443	**-**
Subdivision Funds				
Cities	-	699,454	699,454	**-**
Townships	-	247,391	247,391	**-**
School Districts	-	2,627,188	2,627,334	**(146)**
Walnut Creek Extension District	-	125,782	125,782	**-**
Watershed Districts	-	416,605	416,605	**-**
Central Kansas Library System	-	60,716	60,716	**-**
Total Subdivision Funds	-	4,177,136	4,177,282	**(146)**
Total	$ 6,488,622	14,600,871	14,411,651	**6,677,842**

RUSH COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Drivers Licenses	$ -	6,985	6,985	**-**
Motor Vehicle Licenses	-	357,552	358,033	**(481)**
Game Licenses	-	4,525	4,525	**-**
Vehicle Sales Tax	21,604	186,247	200,376	**7,475**
Park Permits	-	257	257	**-**
Heritage Trust	377	2,512	2,577	**312**
Motor Vehicle Inspections	5,267	3,320	1,582	**7,005**
Commercial Vehicle	-	61,390	61,138	**252**
Attorney Trust Fund	100	70	-	**170**
Sheriff Wellness Progam	-	7,000	-	**7,000**
Drug Seizure	7,318	-	2,190	**5,128**
Registered Offender	13,406	1,640	-	**15,046**
Concealed Carry	560	130	-	**690**
Register of Deeds	3,548	43,650	42,805	**4,393**
Clerk of Unified Court	34,510	17,446	17,446	**34,510**
Law Library	1,245	17,800	17,095	**1,950**
Diversion Fund	22,183	22,707	31,231	**13,659**
Total	$ 110,118	733,231	746,240	**97,109**