

**RUSH COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2018

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For the Year Ended December 31, 2018

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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Rush County, Kansas**  
LaCrosse, Kansas

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, 2018 and the related notes to the financial statement.

### Management's Responsibility 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Rush County, Kansas** 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.

### **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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **Rush County, Kansas** as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Rush County, Kansas** as of December 31, 2018, 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.

### **Other Matters**

#### 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 (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 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 **Rush County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated June 18, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures

applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

July 22, 2019

**RUSH COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 988,699	-	3,120,222	2,921,118	1,187,803	97,106	1,284,909
<b>Special Purpose Funds</b>							
Road and Bridge Fund	741,364	-	2,063,050	1,605,580	1,198,834	68,951	1,267,785
Special Bridge Fund	358,039	-	9,305	26,277	341,067	8,220	349,287
Health Fund	28,204	-	194,853	189,685	33,372	3,593	36,965
Noxious Weed Fund	126,656	-	300,503	308,461	118,698	7,114	125,812
Appraiser's Cost Fund	29,026	-	132,105	141,813	19,318	2,392	21,710
Hospital Maintenance Fund	1,747	-	5,449	-	7,196	-	7,196
Mental Health Fund	-	-	23,528	23,528	-	-	-
Intellectual Disability Fund	-	-	11,665	11,665	-	1,317	1,317
Special Alcohol Fund	6,264	-	758	-	7,022	-	7,022
Noxious Weed Capital Outlay Fund	183,445	-	10,000	120,235	73,210	-	73,210
Special Machinery Fund	364,536	-	200,000	294,396	270,140	-	270,140
Capital Improvements Reserve Fund	319,975	-	150,000	86,579	383,396	-	383,396
Equipment Reserve Fund	400,948	-	125,000	60,927	465,021	-	465,021
Recycling Fund	782	-	339	635	486	-	486
Micro Loan Fund	70,939	-	5,440	903	75,476	-	75,476
Register of Deeds Technology Fund	41,366	-	6,290	6,175	41,481	-	41,481
Wireless 911 Fund	98,913	-	50,017	32,044	116,886	-	116,886
Sheriff's Equipment Fund	2,266	-	350	-	2,616	-	2,616
Clerk's Technology Fund	5,060	-	1,510	-	6,570	-	6,570
Treasurer's Technology Fund	5,560	-	1,510	-	7,070	-	7,070
<b>Bond and Interest Funds</b>							
Debt Service Fund	39,389	-	530,853	499,363	70,879	-	70,879
Hospital Revenue Bonds Fund	723	-	30,000	30,000	723	-	723
County Hospital No Fund Warrant Proceeds Fund	-	-	287,473	220,725	66,748	-	66,748
<b>Business Fund</b>							
Solid Waste Fund	366	-	115,236	94,874	20,728	5,099	25,827
<b>Trust Funds</b>							
Prosecuting Attorney Training Fund	6,654	-	1,158	552	7,260	-	7,260
Oil and Gas Valuation Depletion Trust Fund	714,979	-	3,080	-	718,059	-	718,059
Special Motor Vehicle Fund	-	-	34,081	34,081	-	-	-
<b>Total Primary Government</b>	<b>\$ 4,535,900</b>	<b>-</b>	<b>7,413,775</b>	<b>6,709,616</b>	<b>5,240,059</b>	<b>193,792</b>	<b>5,433,851</b>

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

**RUSH COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Related Municipal Entities</b>							
Fire District No. 1 - General Fund	\$ 5,631	-	34,024	29,359	10,296	-	10,296
Fire District No. 1 - Special Fund	15,314	-	10,000	-	25,314	-	25,314
Fire District No. 2 - General Fund	7,138	-	21,287	18,180	10,245	76	10,321
Fire District No. 2 - Special Fund	16,529	-	9,000	-	25,529	-	25,529
Fire District No. 3 - General Fund	9,658	-	24,542	22,037	12,163	93	12,256
Fire District No. 3 - Special Fund	31,436	-	10,000	-	41,436	-	41,436
Fire District No. 4 - General Fund	5,956	-	63,109	55,662	13,403	2,425	15,828
Fire District No. 4 - Special Fund	57,138	-	7,000	8,317	55,821	-	55,821
Fire District No. 5 - General Fund	4,386	-	33,002	22,071	15,317	39	15,356
Fire District No. 5 - Special Fund	5,277	-	6,000	-	11,277	-	11,277
Fire District No. 6 - General Fund	370	-	20,365	17,329	3,406	812	4,218
Fire District No. 6 - Special Fund	4,742	-	500	-	5,242	-	5,242
Fire District No. 7 - General Fund	20,413	-	37,775	36,362	21,826	48	21,874
Fire District No. 7 - Special Fund	34,767	-	25,000	11,495	48,272	-	48,272
Fire District No. 8 - General Fund	21,204	-	46,671	39,236	28,639	919	29,558
Fire District No. 8 - Special Fund	119,661	-	21,000	25,000	115,661	-	115,661
<b>Total Related Municipal Entities</b>	<u>359,620</u>	<u>-</u>	<u>369,275</u>	<u>285,048</u>	<u>443,847</u>	<u>4,412</u>	<u>448,259</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<u>\$ 4,895,520</u>	<u>-</u>	<u>7,783,050</u>	<u>6,994,664</u>	<u>5,683,906</u>	<u>198,204</u>	<u>5,882,110</u>
<b>Composition of Cash</b>							
							\$ 1,564,975
							10,197,689
							33,497
							550,000
							12,346,161
							(6,251,273)
							(212,778)
							<u>5,882,110</u>
							<u>\$ 5,882,110</u>

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



**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

**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, as noted in the table of contents, 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.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

**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, 2018.

**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.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**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**

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.

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

**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.

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 for 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, and Treasurer's Technology 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.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$12,346,161 and the bank balance was \$11,948,435. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$9,206,895 was covered by federal depository insurance and \$2,741,540 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, 2018.

**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, 2018 were as follows:

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

From	To	Statutory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A. 19-120	\$ 150,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	125,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	200,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
Capital Improvement Reserve Fund	County Hospital No Fund Warrant Proceeds Fund	Commission Approved	66,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	10,000
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	9,000
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	10,000
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c	7,000
Fire District No. 5 – General Fund	Fire District No. 5 – Special Fund	K.S.A. 19-3612c	6,000
Fire District No. 6 – General Fund	Fire District No. 6 – Special Fund	K.S.A. 19-3612c	500
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	25,000
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	21,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	12,396

**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 92 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 84 participating members.

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

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

The County carries commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 7 – GRANTS AND SHARED REVENUES**

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

**NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

Refunding Warrants Fund	\$ 263
School Districts Funds	9
Watershed Districts Funds	1

**NOTE 9 – MICRO LOAN FUND**

**Rush County, Kansas** was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2018, the County has loaned out \$30,000. Repayments of the loans are structured to be paid back as follows:

Loan Number	\$ Loan Amount	Issue Date	\$ Monthly Payment	Interest Rate	Maturity
809	\$ 15,000	03-24-10	\$ 155	5.5%	06-01-2013
810	15,000	12-03-14	196	6.0%	03-01-2022

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out. Loan number 809 was due to be paid by June 1, 2013. As of December 31, 2018, \$6,742 in principal and interest is still due on this note.

**NOTE 10 – DEFERRED COMPENSATION PLAN**

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

**NOTE 11 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**Rush County, Kansas** participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions**

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$159,932 for the year ended December 31, 2018

**Net Pension Liability**

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,470,936. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**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 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, 2018.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**NOTE 13 – COMPENSATED ABSENCES**

**Vacation**

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

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

Vacation may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 15 days for full-time employees. The potential liability for vacation at December 31, 2018 was \$53,546. This is not reflected in the financial statement.

**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. The potential liability for sick leave at December 31, 2018 was \$145,189. This is not reflected in the financial statement.

**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 \$922,447 and the estimated post-closure cost is \$703,326. These figures comprise the estimated closure and post-closure cost of \$1,625,773. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 72.44% of the original capacity and that the remaining life of the landfill is 85 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, 2018.

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.



**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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**NOTE 15 – LONG-TERM DEBT**

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

**General Obligation Bonds**

On April 20, 2009, the County issued \$2,000,000 in General Obligation Refunding Bonds – Series 2009-A for the purpose of financing a portion of the cost of improving Rush County Memorial Hospital.

On October 28, 2009, the County issued \$955,000 in General Obligation Refunding and Improvement Bonds – Series 2009-B for the purpose of providing funds for improving Rush County Memorial Hospital.

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 April 5, 2012, the County issued \$790,000 in Series 2012-B Taxable General Obligation bonds 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.

**Hospital Revenue Bonds – Series 2008A**

On June 26, 2008, the County issued \$300,000 in Hospital Revenue Bonds - Series 2008A for the purpose of providing funds to pay part of improving Rush County Memorial Hospital.

**No Fund Warrants**

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

**Lease Obligations**

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

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

Changes in long-term liabilities for the County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2009A	1.75-5.25%	4/20/2009	\$ 2,000,000	12/1/2034	\$ 135,000	-	(65,000)	70,000	78,463
Series 2009B	3.0-4.125%	10/28/2009	955,000	12/1/2022	200,000	-	(85,000)	115,000	23,263
Series 2012A	1.875-2.5%	4/5/2012	1,135,000	12/1/2026	1,030,000	-	(25,000)	1,005,000	22,956
Series 2012B	1.0-2.875%	4/5/2012	790,000	12/1/2020	340,000	-	(110,000)	230,000	8,950
Series 2013A	2.375-4%	7/10/2013	2,060,000	12/1/2034	2,045,000	-	(5,000)	2,040,000	75,731
Series 2016B	1.75%-4%	3/30/2016	1,925,000	12/1/2034	1,925,000	-	-	1,925,000	57,850
<b>Hospital Revenue Bonds</b>									
Series 2008A	0.00%	6/26/2008	300,000	6/26/2018	30,000	-	(30,000)	-	-
<b>Capital Leases</b>									
JD 724K Front End Loader	2.50%	3/17/2014	210,702	2/1/2019	87,264	-	(42,924)	44,340	2,272
Caterpillar 826 Compactor	2.49%	3/2/2015	201,500	3/2/2019	65,490	-	(52,294)	13,196	1,154
<b>No Fund Warrants</b>									
2017 No Fund Warrants	2.25%	1/20/2017	810,000	1/20/2021	810,000	-	(202,500)	607,500	18,225
<b>Total Contractual Indebtedness - County</b>					<u>6,667,754</u>	<u>-</u>	<u>(617,718)</u>	<u>6,050,036</u>	<u>288,864</u>
<b>Related Municipal Entity Debt</b>									
<b>Capital Leases</b>									
2012 Dodge 550 Fire Truck, Fire Dist #7	4.05%	6/18/2012	93,000	6/18/2022	48,170	-	(9,544)	38,626	1,951
1996 Ford Laverne Pump, Fire Dist #6	4.25%	3/20/2014	34,000	3/20/2020	14,849	-	(5,382)	9,467	660
1984 International Pumper Truck	0.00%	10/26/2016	14,000	1/15/2019	7,000	-	(3,500)	3,500	-
<b>Total Contractual Indebtedness - Related Municipal Entity</b>					<u>70,019</u>	<u>-</u>	<u>(18,426)</u>	<u>51,593</u>	<u>2,611</u>
<b>Total Contractual Indebtedness</b>					<u>\$ 6,737,773</u>	<u>-</u>	<u>(636,144)</u>	<u>6,101,629</u>	<u>291,475</u>

**RUSH COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2018

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

	YEAR								Total
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	
<b>Principal</b>									
General Obligation Bonds	\$ 330,000	350,000	1,005,000	390,000	240,000	1,280,000	1,465,000	325,000	<b>5,385,000</b>
No Fund Warrants	202,500	202,500	202,500	-	-	-	-	-	<b>607,500</b>
Capital Leases	57,536	-	-	-	-	-	-	-	<b>57,536</b>
<b>Total Principal - County</b>	<b>590,036</b>	<b>552,500</b>	<b>1,207,500</b>	<b>390,000</b>	<b>240,000</b>	<b>1,280,000</b>	<b>1,465,000</b>	<b>325,000</b>	<b>6,050,036</b>
<b>Interest</b>									
General Obligation Bonds	200,435	158,669	202,726	124,781	113,938	466,438	237,900	9,000	<b>1,513,887</b>
No Fund Warrants	13,669	9,113	4,556	-	-	-	-	-	<b>27,338</b>
Capital Leases	1,202	-	-	-	-	-	-	-	<b>1,202</b>
<b>Total Interest - County</b>	<b>215,306</b>	<b>167,782</b>	<b>207,282</b>	<b>124,781</b>	<b>113,938</b>	<b>466,438</b>	<b>237,900</b>	<b>9,000</b>	<b>1,542,427</b>
<b>Total Principal and Interest - County</b>	<b>805,342</b>	<b>720,282</b>	<b>1,414,782</b>	<b>514,781</b>	<b>353,938</b>	<b>1,746,438</b>	<b>1,702,900</b>	<b>334,000</b>	<b>7,592,463</b>
<b>Related Municipal Entity Debt</b>									
<b>Principal</b>									
Capital Leases	18,920	14,058	18,615	-	-	-	-	-	<b>51,593</b>
<b>Interest</b>									
Capital Leases	2,116	1,875	927	-	-	-	-	-	<b>4,918</b>
<b>Total Principal and Interest - RME</b>	<b>21,036</b>	<b>15,933</b>	<b>19,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,511</b>
<b>Total Principal and Interest</b>	<b>\$ 826,378</b>	<b>736,215</b>	<b>1,434,324</b>	<b>514,781</b>	<b>353,938</b>	<b>1,746,438</b>	<b>1,702,900</b>	<b>334,000</b>	<b>7,648,974</b>

**RUSH COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**RUSH COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 3,198,920	-	3,198,920	<b>2,921,118</b>	(277,802)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	2,055,000	-	2,055,000	<b>1,605,580</b>	(449,420)
Special Bridge Fund	100,000	-	100,000	<b>26,277</b>	(73,723)
Health Fund	183,856	17,827	201,683	<b>189,685</b>	(11,998)
Noxious Weed Fund	408,639	-	408,639	<b>308,461</b>	(100,178)
Appraiser's Cost Fund	144,276	-	144,276	<b>141,813</b>	(2,463)
Hospital Maintenance Fund	787	-	787	-	(787)
Mental Health Fund	27,961	-	27,961	<b>23,528</b>	(4,433)
Intellectual Disability Fund	16,381	-	16,381	<b>11,665</b>	(4,716)
Special Alcohol Fund	5,321	-	5,321	-	(5,321)
Noxious Weed Capital Outlay Fund	121,034	-	121,034	<b>120,235</b>	(799)
Wireless 911 Fund	256,393	-	256,393	<b>32,044</b>	(224,349)
<b>Bond and Interest Funds</b>					
Debt Service Fund	564,363	-	564,363	<b>499,363</b>	(65,000)
Hospital Revenue Bonds Fund	30,000	-	30,000	<b>30,000</b>	-
County Hospital No Fund Warrant Proceeds Fund	3,000	-	3,000	-	(3,000)
<b>Business Fund</b>					
Solid Waste Fund	156,550	-	156,550	<b>94,874</b>	(61,676)
<b>Related Municipal Entities</b>					
Fire District No. 1 - General Fund	32,400	-	32,400	<b>29,359</b>	(3,041)
Fire District No. 2 - General Fund	21,016	-	21,016	<b>18,180</b>	(2,836)
Fire District No. 3 - General Fund	27,000	-	27,000	<b>22,037</b>	(4,963)
Fire District No. 4 - General Fund	58,720	-	58,720	<b>55,662</b>	(3,058)
Fire District No. 5 - General Fund	25,411	-	25,411	<b>22,071</b>	(3,340)
Fire District No. 6 - General Fund	19,207	-	19,207	<b>17,329</b>	(1,878)
Fire District No. 7 - General Fund	40,529	-	40,529	<b>36,362</b>	(4,167)
Fire District No. 8 - General Fund	40,001	-	40,001	<b>39,236</b>	(765)

**RUSH COUNTY, KANSAS**

**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 2,362,836	<b>2,520,638</b>	2,537,417	(16,779)
Delinquent Tax	19,395	<b>42,923</b>	-	42,923
Vehicle Tax	148,456	<b>184,334</b>	204,059	(19,725)
Mineral Production Tax	8,965	<b>9,649</b>	-	9,649
Other Tax	128	-	-	-
Intergovernmental				
State Aid	607,433	-	-	-
Licenses and Fees				
Mortgage Registration Fees	8,754	<b>9,423</b>	10,000	(577)
Co. Clerk - Co. Share Game and Park	354	<b>328</b>	200	128
County Offices	50,558	<b>43,379</b>	15,000	28,379
Antique Motor Vehicle Registr. Fees	3,175	<b>3,260</b>	900	2,360
Cereal Malt Bev. and Club License	150	-	-	-
Interest on Taxes	27,860	<b>31,151</b>	9,000	22,151
Interest on Investments	16,151	<b>47,464</b>	4,500	42,964
Miscellaneous	82,872	<b>81,177</b>	10,000	71,177
Dispatch Fees	170,000	<b>102</b>	-	102
Oil Royalty	4,724	<b>12,219</b>	8,000	4,219
Rents and Leases	10,143	<b>9,798</b>	2,000	7,798
Senior Citizens	29,939	<b>34,010</b>	15,000	19,010
PILOT	208,997	<b>107,617</b>	103,458	4,159
Transfers In	4,924	<b>12,396</b>	-	12,396
Neighborhood Revitalization Rebate	(28,625)	<b>(29,646)</b>	(46,338)	16,692
<b>Total Receipts</b>	<b>3,737,189</b>	<b>3,120,222</b>	<b>2,873,196</b>	<b>247,026</b>
<b>Expenditures</b>				
County Commission	53,049	<b>59,262</b>	56,810	2,452
County Clerk	93,264	<b>95,348</b>	100,788	(5,440)
County Treasurer	107,178	<b>106,484</b>	110,800	(4,316)
County Attorney	101,378	<b>106,623</b>	102,923	3,700
Register of Deeds	62,365	<b>64,244</b>	67,712	(3,468)
Sheriff	677,222	<b>678,687</b>	691,793	(13,106)
Unified Court	76,448	<b>71,067</b>	46,674	24,393
Courthouse General	211,820	<b>207,037</b>	375,300	(168,263)
Custodian	36,112	<b>35,632</b>	39,500	(3,868)
Emergency Preparedness	30,538	<b>19,047</b>	28,855	(9,808)
Soil Conservation	25,000	<b>25,000</b>	25,000	-
Elderly Companion Program	4,086	<b>4,086</b>	4,086	-
Economic Development	4,525	<b>3,228</b>	8,500	(5,272)

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Airport	\$ 654,015	<b>2,527</b>	5,000	(2,473)
Election	23,263	<b>39,907</b>	46,500	(6,593)
Employee Benefits	950,501	<b>995,149</b>	1,175,000	(179,851)
Services for Elderly	92,549	<b>94,131</b>	97,600	(3,469)
Senior Citizens Transportation	9,558	<b>5,355</b>	12,000	(6,645)
Fair	12,000	<b>12,000</b>	12,000	-
CKLEPG	5,654	<b>5,654</b>	5,654	-
Historical Society	15,650	<b>15,650</b>	15,650	-
Transfers Out	200,000	<b>275,000</b>	170,775	104,225
<b>Total Expenditures</b>	<b>3,446,175</b>	<b>2,921,118</b>	<b>3,198,920</b>	<b>(277,802)</b>
<b>Receipts Over (Under) Expenditures</b>	291,014	<b>199,104</b>		
<b>Unencumbered Cash - Beginning</b>	667,885	<b>988,699</b>		
<b>Prior Year Cancelled Encumbrances</b>	29,800	-		
<b>Unencumbered Cash - Ending</b>	<b>\$ 988,699</b>	<b>1,187,803</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,327,782	<b>1,543,903</b>	1,549,089	(5,186)
Delinquent Tax	15,643	<b>30,572</b>	-	30,572
Vehicle Tax	129,762	<b>103,964</b>	5,488	98,476
Intergovernmental				
State Aid	62,524	<b>51,670</b>	-	51,670
Special Highway Fuel Tax	296,178	<b>297,587</b>	300,000	(2,413)
Reimbursements	56,028	<b>53,484</b>	-	53,484
Neighborhood Revitalization Rebate	(16,028)	<b>(18,130)</b>	(34,369)	16,239
<b>Total Receipts</b>	<u>1,871,889</u>	<u><b>2,063,050</b></u>	<u>1,820,208</u>	<u>242,842</u>
<b>Expenditures</b>				
Personal Services	716,964	<b>708,300</b>	810,000	(101,700)
Commodities	762,028	<b>560,042</b>	975,000	(414,958)
Contractual Services	117,879	<b>131,844</b>	120,000	11,844
Capital Outlay	10,480	<b>5,394</b>	75,000	(69,606)
Transfers Out	200,000	<b>200,000</b>	75,000	125,000
<b>Total Expenditures</b>	<u>1,807,351</u>	<u><b>1,605,580</b></u>	<u>2,055,000</u>	<u>(449,420)</u>
<b>Receipts Over (Under) Expenditures</b>	64,538	<b>457,470</b>		
<b>Unencumbered Cash - Beginning</b>	<u>676,826</u>	<u><b>741,364</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>741,364</u>	<u><b>1,198,834</b></u>		



**RUSH COUNTY, KANSAS****Special Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 64,725	<b>1,837</b>	-	1,837
Delinquent Tax	1,422	<b>2,352</b>	-	2,352
Vehicle Tax	13,848	<b>5,116</b>	5,488	(372)
Neighborhood Revitalization Rebate	(770)	-	(509)	509
<b>Total Receipts</b>	79,225	<b>9,305</b>	<u>4,979</u>	<u>4,326</u>
<b>Expenditures</b>				
Capital Outlay	94,775	<b>26,277</b>	<u>100,000</u>	<u>(73,723)</u>
<b>Receipts Over (Under) Expenditures</b>	(15,550)	<b>(16,972)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>373,589</u>	<u><b>358,039</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>358,039</u>	<u><b>341,067</b></u>		

## RUSH COUNTY, KANSAS

## Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 81,844	<b>96,475</b>	97,110	(635)
Delinquent Tax	719	<b>1,576</b>	-	1,576
Vehicle Tax	5,935	<b>6,393</b>	7,062	(669)
Intergovernmental				
Federal Aid	31,166	<b>35,827</b>	18,000	17,827
State Aid	8,012	<b>8,291</b>	7,000	1,291
Fees	34,828	<b>47,427</b>	42,000	5,427
Neighborhood Revitalization Rebate	(991)	<b>(1,136)</b>	(1,224)	88
<b>Total Receipts</b>	<u>161,513</u>	<u><b>194,853</b></u>	<u>169,948</u>	<u>24,905</u>
<b>Expenditures</b>				
Personal Services	89,434	<b>100,417</b>	100,331	86
Commodities	36,218	<b>48,677</b>	36,525	12,152
Contractual Services	36,753	<b>35,315</b>	45,000	(9,685)
Capital Outlay	13,256	<b>4,991</b>	2,000	2,991
Miscellaneous	-	<b>285</b>	-	285
(a) Adjustment for Qualifying Budget Credit	-	-	17,827	(17,827)
<b>Total Expenditures</b>	<u>175,661</u>	<u><b>189,685</b></u>	<u>201,683</u>	<u>(11,998)</u>
<b>Receipts Over (Under) Expenditures</b>	(14,148)	<b>5,168</b>		
<b>Unencumbered Cash - Beginning</b>	<u>42,352</u>	<u><b>28,204</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>28,204</u>	<u><b>33,372</b></u>		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
Federal Aid Over Amount Budgeted			\$ <u>17,827</u>	

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 222,262	<b>150,305</b>	150,173	132
Delinquent Tax	1,671	<b>3,890</b>	-	3,890
Vehicle Tax	15,241	<b>17,375</b>	19,209	(1,834)
Chemical Sales	152,639	<b>130,690</b>	160,000	(29,310)
Neighborhood Revitalization Rebate	(2,695)	<b>(1,757)</b>	(1,936)	179
<b>Total Receipts</b>	<u>389,118</u>	<u><b>300,503</b></u>	<u>327,446</u>	<u>(26,943)</u>
<b>Expenditures</b>				
Personal Services	96,224	<b>110,357</b>	86,139	24,218
Commodities	198,989	<b>170,728</b>	232,500	(61,772)
Contractual Services	19,897	<b>17,376</b>	80,000	(62,624)
Transfers Out	70,000	<b>10,000</b>	10,000	-
<b>Total Expenditures</b>	<u>385,110</u>	<u><b>308,461</b></u>	<u>408,639</u>	<u>(100,178)</u>
<b>Receipts Over (Under) Expenditures</b>	4,008	<b>(7,958)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>122,648</u>	<u><b>126,656</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>126,656</u>	<u><b>118,698</b></u>		

**RUSH COUNTY, KANSAS****Appraiser's Cost Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 112,123	<b>120,574</b>	120,971	(397)
Delinquent Tax	1,212	<b>2,431</b>	-	2,431
Vehicle Tax	10,185	<b>8,777</b>	9,660	(883)
Miscellaneous	507	<b>1,739</b>	-	1,739
Neighborhood Revitalization Rebate	(1,355)	<b>(1,416)</b>	(1,919)	503
<b>Total Receipts</b>	<u>122,672</u>	<u><b>132,105</b></u>	<u>128,712</u>	<u>3,393</u>
<b>Expenditures</b>				
Personal Services	108,696	<b>109,816</b>	104,276	5,540
Commodities	6,011	<b>6,808</b>	11,000	(4,192)
Contractual Services	10,101	<b>19,671</b>	24,000	(4,329)
Capital Outlay	191	<b>5,518</b>	5,000	518
<b>Total Expenditures</b>	<u>124,999</u>	<u><b>141,813</b></u>	<u>144,276</u>	<u>(2,463)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,327)	<b>(9,708)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>31,353</u>	<u><b>29,026</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>29,026</u>	<u><b>19,318</b></u>		

**RUSH COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 50,783	21	-	21
Delinquent Tax	1,094	1,621	-	1,621
Vehicle Tax	290	3,807	4,267	(460)
Neighborhood Revitalization Rebate	(599)	-	(3,480)	3,480
<b>Total Receipts</b>	51,568	<b>5,449</b>	<b>787</b>	<b>4,662</b>
<b>Expenditures</b>				
Appropriations	65,498	-	787	(787)
<b>Receipts Over (Under) Expenditures</b>	(13,930)	<b>5,449</b>		
<b>Unencumbered Cash - Beginning</b>	15,677	<b>1,747</b>		
<b>Unencumbered Cash - Ending</b>	\$ 1,747	<b>7,196</b>		

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

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 22,669	<b>21,569</b>	21,677	(108)
Delinquent Tax	204	<b>442</b>	-	442
Vehicle Tax	1,599	<b>1,771</b>	1,954	(183)
Miscellaneous	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(275)	<b>(254)</b>	(245)	(9)
<b>Total Receipts</b>	24,197	<b>23,528</b>	<u>28,386</u>	<u>(4,858)</u>
<b>Expenditures</b>				
Appropriations	24,197	<b>23,528</b>	<u>27,961</u>	<u>(4,433)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RUSH COUNTY, KANSAS**  
**Intellectual Disability Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 11,154	<b>10,760</b>	10,806	(46)
Delinquent Tax	95	<b>206</b>	-	206
Vehicle Tax	798	<b>826</b>	4,267	(3,441)
Miscellaneous	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(128)	<b>(127)</b>	(3,480)	3,353
<b>Total Receipts</b>	11,919	<b>11,665</b>	<u>16,593</u>	<u>(4,928)</u>
<b>Expenditures</b>				
Appropriations	11,919	<b>11,665</b>	<u>16,381</u>	<u>(4,716)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RUSH COUNTY, KANSAS**  
**Special Alcohol Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Private Club Liquor Tax	\$ 481	<b>758</b>	19	739
<b>Expenditures</b>				
Contractual Services	-	-	5,321	(5,321)
<b>Receipts Over (Under) Expenditures</b>	481	<b>758</b>		
<b>Unencumbered Cash - Beginning</b>	5,783	<b>6,264</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,264	<b>7,022</b>		



**RUSH COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 70,000	<b>10,000</b>	10,000	-
<b>Expenditures</b>				
Capital Outlay	17,589	<b>120,235</b>	121,034	(799)
<b>Receipts Over (Under) Expenditures</b>	52,411	<b>(110,235)</b>		
<b>Unencumbered Cash - Beginning</b>	131,034	<b>183,445</b>		
<b>Unencumbered Cash - Ending</b>	\$ 183,445	<b>73,210</b>		

**RUSH COUNTY, KANSAS**  
**Special Machinery Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 200,000	<b>200,000</b>
<b>Expenditures</b>		
Capital Outlay	126,436	<b>294,396</b>
<b>Receipts Over (Under) Expenditures</b>	73,564	<b>(94,396)</b>
<b>Unencumbered Cash - Beginning</b>	290,972	<b>364,536</b>
<b>Unencumbered Cash - Ending</b>	\$ 364,536	<b>270,140</b>

**RUSH COUNTY, KANSAS**  
**Capital Improvements Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 100,000	<b>150,000</b>
<b>Expenditures</b>		
Capital Outlay	34,148	<b>20,579</b>
Transfers Out	-	<b>66,000</b>
<b>Total Expenditures</b>	<b>34,148</b>	<b>86,579</b>
<b>Receipts Over (Under) Expenditures</b>	65,852	<b>63,421</b>
<b>Unencumbered Cash - Beginning</b>	254,123	<b>319,975</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 319,975</b>	<b>383,396</b>

**RUSH COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 100,000	<b>125,000</b>
<b>Expenditures</b>		
Capital Outlay	93,007	<b>60,927</b>
<b>Receipts Over (Under) Expenditures</b>	6,993	<b>64,073</b>
<b>Unencumbered Cash - Beginning</b>	393,955	<b>400,948</b>
<b>Unencumbered Cash - Ending</b>	\$ 400,948	<b>465,021</b>

**RUSH COUNTY, KANSAS**  
**Recycling Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 638	339
<b>Expenditures</b>		
Capital Outlay	-	635
<b>Receipts Over (Under) Expenditures</b>	638	(296)
<b>Unencumbered Cash - Beginning</b>	144	782
<b>Unencumbered Cash - Ending</b>	\$ 782	486

**RUSH COUNTY, KANSAS**  
**Micro Loan Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Loan Repayments	\$ 2,840	5,440
<b>Expenditures</b>		
Contractual Services	380	903
<b>Receipts Over (Under) Expenditures</b>	2,460	4,537
<b>Unencumbered Cash - Beginning</b>	68,479	70,939
<b>Unencumbered Cash - Ending</b>	\$ 70,939	75,476

**RUSH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 8,695	<b>6,290</b>
<b>Expenditures</b>		
Contractual Services	10,642	<b>6,175</b>
<b>Receipts Over (Under) Expenditures</b>	(1,947)	<b>115</b>
<b>Unencumbered Cash - Beginning</b>	43,313	<b>41,366</b>
<b>Unencumbered Cash - Ending</b>	\$ 41,366	<b>41,481</b>

**RUSH COUNTY, KANSAS****Wireless 911 Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental				
Collections	\$ 50,013	<b>50,017</b>	60,000	(9,983)
Other	4,992	-	50,000	(50,000)
<b>Total Receipts</b>	55,005	<b>50,017</b>	<u>110,000</u>	<u>(59,983)</u>
<b>Expenditures</b>				
Capital Outlay	57,485	<b>32,044</b>	<u>256,393</u>	<u>(224,349)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,480)	<b>17,973</b>		
<b>Unencumbered Cash - Beginning</b>	<u>101,393</u>	<u><b>98,913</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>98,913</u>	<u><b>116,886</b></u>		



**RUSH COUNTY, KANSAS**  
**Sheriff's Equipment Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 100	350
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	100	350
<b>Unencumbered Cash - Beginning</b>	2,166	2,266
<b>Unencumbered Cash - Ending</b>	\$ 2,266	2,616

**RUSH COUNTY, KANSAS**  
**Clerk's Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 2,148	1,510
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,148	1,510
<b>Unencumbered Cash - Beginning</b>	2,912	5,060
<b>Unencumbered Cash - Ending</b>	\$ 5,060	6,570

**RUSH COUNTY, KANSAS**  
**Treasurer's Technology Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 2,148	1,510
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,148	1,510
<b>Unencumbered Cash - Beginning</b>	3,412	5,560
<b>Unencumbered Cash - Ending</b>	\$ <u>5,560</u>	<u>7,070</u>

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

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 423,111	<b>496,385</b>	498,767	(2,382)
Delinquent Tax	2,709	<b>7,015</b>	-	7,015
Vehicle Tax	36,003	<b>33,290</b>	36,677	(3,387)
Neighborhood Revitalization Rebate	(5,145)	<b>(5,837)</b>	(6,126)	289
<b>Total Receipts</b>	<u>456,678</u>	<u><b>530,853</b></u>	<u>529,318</u>	<u>1,535</u>
<b>Expenditures</b>				
Hospital Bond A - Principal	64,999	<b>65,000</b>	65,000	-
Hospital Bond A - Interest	81,225	<b>78,463</b>	78,463	-
Hospital Bond B - Principal	75,000	<b>85,000</b>	85,000	-
Hospital Bond B - Interest	26,263	<b>23,263</b>	23,263	-
Series 2012 A - Principal	25,000	<b>25,000</b>	25,000	-
Series 2012 A - Interest	23,425	<b>22,956</b>	22,956	-
Series 2012 B - Principal	110,000	<b>110,000</b>	110,000	-
Series 2012 B - Interest	11,288	<b>8,950</b>	8,950	-
Series 2013 B - Principal	5,000	<b>5,000</b>	5,000	-
Hospital 2013 Series A - Interest	75,850	<b>75,731</b>	75,731	-
Cash Basis Reserve	-	-	65,000	(65,000)
<b>Total Expenditures</b>	<u>498,050</u>	<u><b>499,363</b></u>	<u>564,363</u>	<u>(65,000)</u>
<b>Receipts Over (Under) Expenditures</b>	(41,372)	<b>31,490</b>		
<b>Unencumbered Cash - Beginning</b>	<u>80,761</u>	<u><b>39,389</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>39,389</u>	<u><b>70,879</b></u>		

**RUSH COUNTY, KANSAS**  
**Hospital Revenue Bonds Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Reimbursements	\$ 30,000	<b>30,000</b>	<u>30,000</u>	<u>-</u>
<b>Expenditures</b>				
Principal	30,000	<b>30,000</b>	<u>30,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	<u>723</u>	<u>723</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>723</u>	<u>723</u>		

**RUSH COUNTY, KANSAS**  
**County Hospital No Fund Warrant Proceeds Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	<b>224,056</b>	231,664	(7,608)
Delinquent Tax	-	<b>78</b>	-	78
Proceeds	810,000	-	-	-
Transfer In	-	<b>66,000</b>	-	66,000
Neighborhood Revitalization Rebate	-	<b>(2,661)</b>	(3,480)	819
<b>Total Receipts</b>	<u>810,000</u>	<u><b>287,473</b></u>	<u>228,184</u>	<u>59,289</u>
<b>Expenditures</b>				
Principal	-	<b>202,500</b>	202,500	-
Interest	-	<b>18,225</b>	18,225	-
Appropriations	810,000	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>810,000</u>	<u><b>220,725</b></u>	<u>223,725</u>	<u>(3,000)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>66,748</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<u><b>66,748</b></u>		

**RUSH COUNTY, KANSAS**  
**Solid Waste Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Landfill Fees	\$ 95,105	<b>115,236</b>	155,550	(40,314)
Miscellaneous	-	-	1,000	(1,000)
<b>Total Receipts</b>	<u>95,105</u>	<u><b>115,236</b></u>	<u>156,550</u>	<u>(41,314)</u>
<b>Expenditures</b>				
Personal Services	67,335	<b>68,507</b>	65,530	2,977
Commodities	12,213	<b>9,176</b>	9,800	(624)
Contractual Services	18,515	<b>17,191</b>	28,000	(10,809)
Capital Outlay	-	-	53,220	(53,220)
<b>Total Expenditures</b>	<u>98,063</u>	<u><b>94,874</b></u>	<u>156,550</u>	<u>(61,676)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,958)	<b>20,362</b>		
<b>Unencumbered Cash - Beginning</b>	<u>3,324</u>	<u><b>366</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>366</u>	<u><b>20,728</b></u>		

**RUSH COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 899	1,158
<b>Expenditures</b>		
Commodities	431	552
<b>Receipts Over (Under) Expenditures</b>	468	606
<b>Unencumbered Cash - Beginning</b>	6,186	6,654
<b>Unencumbered Cash - Ending</b>	\$ 6,654	7,260



**RUSH COUNTY, KANSAS**  
**Oil and Gas Valuation Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 975	3,080
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	975	3,080
<b>Unencumbered Cash - Beginning</b>	714,004	714,979
<b>Unencumbered Cash - Ending</b>	\$ 714,979	718,059

**RUSH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 34,320	<b>34,029</b>
Interest Income	13	<b>52</b>
<b>Total Receipts</b>	<u>34,333</u>	<u><b>34,081</b></u>
<b>Expenditures</b>		
Personal Services	10,441	<b>7,000</b>
Commodities	16,757	<b>14,280</b>
Contractual Services	-	<b>405</b>
Capital Outlay	2,211	-
Transfers Out	4,924	<b>12,396</b>
<b>Total Expenditures</b>	<u>34,333</u>	<u><b>34,081</b></u>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 27,515	<b>30,692</b>	30,451	241
Delinquent Tax	116	<b>117</b>	-	117
Vehicle Tax	1,258	<b>1,070</b>	1,880	(810)
Miscellaneous	24	<b>2,145</b>	-	2,145
<b>Total Receipts</b>	<u>28,913</u>	<u><b>34,024</b></u>	<u>32,331</u>	<u>1,693</u>
<b>Expenditures</b>				
Commodities	4,855	<b>4,252</b>	6,250	(1,998)
Contractual Services	11,177	<b>11,549</b>	11,800	(251)
Capital Outlay	713	<b>3,558</b>	5,700	(2,142)
Transfers Out	10,000	<b>10,000</b>	8,650	1,350
<b>Total Expenditures</b>	<u>26,745</u>	<u><b>29,359</b></u>	<u>32,400</u>	<u>(3,041)</u>
<b>Receipts Over (Under) Expenditures</b>	2,168	<b>4,665</b>		
<b>Unencumbered Cash - Beginning</b>	<u>3,463</u>	<u><b>5,631</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 5,631</u>	<u><b>10,296</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 10,000	<b>10,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	10,000	<b>10,000</b>
<b>Unencumbered Cash - Beginning</b>	5,314	<b>15,314</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>15,314</u>	<u><b>25,314</b></u>

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 18,239	<b>20,000</b>	19,955	45
Delinquent Tax	75	<b>206</b>	-	206
Vehicle Tax	942	<b>1,081</b>	1,061	20
<b>Total Receipts</b>	<u>19,256</u>	<u><b>21,287</b></u>	<u>21,016</u>	<u>271</u>
<b>Expenditures</b>				
Commodities	965	<b>2,264</b>	4,000	(1,736)
Contractual Services	7,105	<b>6,916</b>	7,000	(84)
Capital Outlay	-	-	1,000	(1,000)
Transfers Out	10,000	<b>9,000</b>	9,016	(16)
<b>Total Expenditures</b>	<u>18,070</u>	<u><b>18,180</b></u>	<u>21,016</u>	<u>(2,836)</u>
<b>Receipts Over (Under) Expenditures</b>	1,186	<b>3,107</b>		
<b>Unencumbered Cash - Beginning</b>	<u>5,952</u>	<u><b>7,138</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 7,138</u>	<u><b>10,245</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 10,000	9,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	10,000	9,000
<b>Unencumbered Cash - Beginning</b>	6,529	16,529
<b>Unencumbered Cash - Ending</b>	\$ 16,529	25,529

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 20,100	<b>19,971</b>	19,923	48
Delinquent Tax	202	<b>610</b>	-	610
Vehicle Tax	2,011	<b>1,617</b>	1,865	(248)
Miscellaneous	300	<b>2,344</b>	-	2,344
<b>Total Receipts</b>	<u>22,613</u>	<u><b>24,542</b></u>	<u>21,788</u>	<u>2,754</u>
<b>Expenditures</b>				
Personal Services	2,440	-	-	-
Commodities	1,584	<b>3,687</b>	10,000	(6,313)
Contractual Services	5,161	<b>8,350</b>	6,500	1,850
Capital Outlay	-	-	5,500	(5,500)
Transfers Out	10,000	<b>10,000</b>	5,000	5,000
<b>Total Expenditures</b>	<u>19,185</u>	<u><b>22,037</b></u>	<u>27,000</u>	<u>(4,963)</u>
<b>Receipts Over (Under) Expenditures</b>	3,428	<b>2,505</b>		
<b>Unencumbered Cash - Beginning</b>	<u>6,230</u>	<u><b>9,658</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 9,658</u>	<u><b>12,163</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - Special Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 10,000	<b>10,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	10,000	<b>10,000</b>
<b>Unencumbered Cash - Beginning</b>	21,436	<b>31,436</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>31,436</u>	<u><b>41,436</b></u>



**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 49,680	<b>51,324</b>	51,779	(455)
Delinquent Tax	1,061	<b>1,420</b>	-	1,420
Vehicle Tax	6,512	<b>6,872</b>	6,941	(69)
Miscellaneous	3,669	<b>3,493</b>	-	3,493
<b>Total Receipts</b>	<u>60,922</u>	<u><b>63,109</b></u>	<u>58,720</u>	<u>4,389</u>
<b>Expenditures</b>				
Commodities	10,825	<b>13,273</b>	4,215	9,058
Contractual Services	32,166	<b>34,047</b>	15,000	19,047
Capital Outlay	7,639	<b>1,342</b>	38,670	(37,328)
Transfers Out	7,000	<b>7,000</b>	835	6,165
<b>Total Expenditures</b>	<u>57,630</u>	<u><b>55,662</b></u>	<u>58,720</u>	<u>(3,058)</u>
<b>Receipts Over (Under) Expenditures</b>	3,292	<b>7,447</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,664</u>	<u><b>5,956</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 5,956</u>	<u><b>13,403</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 7,000	7,000
<b>Expenditures</b>		
Capital Outlay	-	8,317
<b>Receipts Over (Under) Expenditures</b>	7,000	(1,317)
<b>Unencumbered Cash - Beginning</b>	50,138	57,138
<b>Unencumbered Cash - Ending</b>	\$ 57,138	55,821

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,380	<b>23,491</b>	23,566	(75)
Delinquent Tax	140	<b>309</b>	-	309
Vehicle Tax	1,641	<b>1,772</b>	1,845	(73)
Miscellaneous	6,621	<b>7,430</b>	-	7,430
<b>Total Receipts</b>	<u>29,782</u>	<u><b>33,002</b></u>	<u>25,411</u>	<u>7,591</u>
<b>Expenditures</b>				
Personal Services	2,999	<b>1,430</b>	3,500	(2,070)
Commodities	7,089	<b>3,612</b>	6,700	(3,088)
Contractual Services	11,074	<b>3,069</b>	7,100	(4,031)
Capital Outlay	3,500	<b>7,960</b>	7,000	960
Transfers Out	5,000	<b>6,000</b>	1,111	4,889
<b>Total Expenditures</b>	<u>29,662</u>	<u><b>22,071</b></u>	<u>25,411</u>	<u>(3,340)</u>
<b>Receipts Over (Under) Expenditures</b>	120	<b>10,931</b>		
<b>Unencumbered Cash - Beginning</b>	<u>4,266</u>	<u><b>4,386</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 4,386</u>	<u><b>15,317</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 5,000	6,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	5,000	6,000
<b>Unencumbered Cash - Beginning</b>	277	5,277
<b>Unencumbered Cash - Ending</b>	\$ 5,277	11,277

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 17,429	<b>17,786</b>	17,776	10
Delinquent Tax	175	<b>628</b>	-	628
Vehicle Tax	1,356	<b>1,244</b>	1,431	(187)
Miscellaneous	1,760	<b>707</b>	-	707
<b>Total Receipts</b>	<u>20,720</u>	<u><b>20,365</b></u>	<u>19,207</u>	<u>1,158</u>
<b>Expenditures</b>				
Personal Services	600	<b>300</b>	600	(300)
Commodities	5,247	<b>6,108</b>	3,270	2,838
Contractual Services	6,435	<b>4,215</b>	5,820	(1,605)
Capital Outlay	8,027	<b>6,206</b>	8,530	(2,324)
Transfers Out	650	<b>500</b>	987	(487)
<b>Total Expenditures</b>	<u>20,959</u>	<u><b>17,329</b></u>	<u>19,207</u>	<u>(1,878)</u>
<b>Receipts Over (Under) Expenditures</b>	(239)	<b>3,036</b>		
<b>Unencumbered Cash - Beginning</b>	<u>609</u>	<u><b>370</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>370</u>	<u><b>3,406</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - Special Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 650	500
<b>Expenditures</b>		
Capital Outlay	2,209	-
<b>Receipts Over (Under) Expenditures</b>	(1,559)	500
<b>Unencumbered Cash - Beginning</b>	6,301	4,742
<b>Unencumbered Cash - Ending</b>	\$ 4,742	5,242

**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 29,854	<b>31,849</b>	32,081	(232)
Delinquent Tax	263	<b>985</b>	-	985
Vehicle Tax	1,686	<b>1,697</b>	2,117	(420)
Miscellaneous	6,861	<b>3,244</b>	-	3,244
<b>Total Receipts</b>	<u>38,664</u>	<u><b>37,775</b></u>	<u>34,198</u>	<u>3,577</u>
<b>Expenditures</b>				
Personal Services	1,250	<b>810</b>	1,300	(490)
Commodities	1,959	<b>2,059</b>	2,500	(441)
Contractual Services	6,521	<b>8,493</b>	6,000	2,493
Capital Outlay	525	-	24,500	(24,500)
Transfers Out	25,000	<b>25,000</b>	6,229	18,771
<b>Total Expenditures</b>	<u>35,255</u>	<u><b>36,362</b></u>	<u>40,529</u>	<u>(4,167)</u>
<b>Receipts Over (Under) Expenditures</b>	3,409	<b>1,413</b>		
<b>Unencumbered Cash - Beginning</b>	<u>17,004</u>	<u><b>20,413</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 20,413</u>	<u><b>21,826</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 25,000	<b>25,000</b>
<b>Expenditures</b>		
Capital Outlay	19,218	<b>11,495</b>
<b>Receipts Over (Under) Expenditures</b>	5,782	<b>13,505</b>
<b>Unencumbered Cash - Beginning</b>	28,985	<b>34,767</b>
<b>Unencumbered Cash - Ending</b>	\$ 34,767	<b>48,272</b>



**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, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 44,419	<b>33,008</b>	33,177	(169)
Delinquent Tax	102	<b>406</b>	-	406
Vehicle Tax	1,726	<b>2,032</b>	2,064	(32)
Miscellaneous	10,186	<b>11,225</b>	-	11,225
<b>Total Receipts</b>	<u>56,433</u>	<u><b>46,671</b></u>	<u>35,241</u>	<u>11,430</u>
<b>Expenditures</b>				
Personal Services	3,450	<b>5,290</b>	4,000	1,290
Commodities	3,624	<b>4,525</b>	6,000	(1,475)
Contractual Services	10,164	<b>8,421</b>	10,000	(1,579)
Capital Outlay	-	-	15,001	(15,001)
Transfers Out	25,000	<b>21,000</b>	5,000	16,000
<b>Total Expenditures</b>	<u>42,238</u>	<u><b>39,236</b></u>	<u>40,001</u>	<u>(765)</u>
<b>Receipts Over (Under) Expenditures</b>	14,195	<b>7,435</b>		
<b>Unencumbered Cash - Beginning</b>	<u>7,009</u>	<u><b>21,204</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 21,204</u>	<u><b>28,639</b></u>		

**RUSH COUNTY, KANSAS**  
**Fire District No. 8 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 25,000	<b>21,000</b>
<b>Expenditures</b>		
Capital Outlay	-	<b>25,000</b>
<b>Receipts Over (Under) Expenditures</b>	25,000	<b>(4,000)</b>
<b>Unencumbered Cash - Beginning</b>	94,661	<b>119,661</b>
<b>Unencumbered Cash - Ending</b>	\$ 119,661	<b>115,661</b>

**RUSH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 5,895,554	8,940,536	8,694,148	<b>6,141,942</b>
Delinquent Real Estate	118,018	118,490	151,070	<b>85,438</b>
Delinquent Personal Property	9,488	9,048	10,269	<b>8,267</b>
Refunding Warrants	-	1,398	1,661	<b>(263)</b>
RV Tax	180	11,253	11,306	<b>127</b>
Escrow Account	263	-	-	<b>263</b>
Escaped Tax	913	4,218	4,660	<b>471</b>
Motor Vehicle Tax	9,056	585,129	580,619	<b>13,566</b>
<b>Total Distributable Funds</b>	<b>6,033,472</b>	<b>9,670,072</b>	<b>9,453,733</b>	<b>6,249,811</b>
<b>State Funds</b>				
State Educational	-	49,826	49,826	-
State Institutional	-	24,913	24,913	-
State Motor Vehicle	1,143	5,342	5,013	<b>1,472</b>
<b>Total State Funds</b>	<b>1,143</b>	<b>80,081</b>	<b>79,752</b>	<b>1,472</b>
<b>Subdivision Funds</b>				
Cities	-	655,597	655,597	-
Townships	-	162,798	162,798	-
School Districts	-	2,423,287	2,423,296	<b>(9)</b>
Walnut Creek Extension District	-	157,163	157,163	-
Watershed Districts	-	350,100	350,101	<b>(1)</b>
Central Kansas Library System	-	79,385	79,385	-
<b>Total Subdivision Funds</b>	<b>-</b>	<b>3,828,330</b>	<b>3,828,340</b>	<b>(10)</b>
<b>Total</b>	<b>\$ 6,034,615</b>	<b>13,578,483</b>	<b>13,361,825</b>	<b>6,251,273</b>

**RUSH COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Drivers Licenses	\$ -	9,589	9,535	<b>54</b>
Motor Vehicle Licenses	(181)	328,235	328,054	-
Game Licenses	-	8,285	8,285	-
Vehicle Sales Tax	7,491	122,920	122,244	<b>8,167</b>
Park Permits	-	200	200	-
Heritage Trust	679	3,021	3,261	<b>439</b>
Driving Record Fees	-	350	350	-
Motor Vehicle Inspections	2,753	2,320	1,205	<b>3,868</b>
Commercial Vehicle	35	89,416	89,404	<b>47</b>
Attorney Trust Fund	850	109	-	<b>959</b>
Drug Seizure	6,235	1,286	-	<b>7,521</b>
Stray Animal	1,011	135	1,011	<b>135</b>
Registered Offender	4,107	1,299	-	<b>5,406</b>
Concealed Carry	3,120	358	2,012	<b>1,466</b>
Employee Health Insurance	-	57,397	-	<b>57,397</b>
County Clerk	715	10,328	10,238	<b>805</b>
Register of Deeds	2,883	57,966	57,542	<b>3,307</b>
Clerk of Unified Court	36,600	212,942	207,456	<b>42,086</b>
Law Library	45,805	34,413	39,246	<b>40,972</b>
Diversion Fund	47,376	36,254	43,481	<b>40,149</b>
<b>Total</b>	<b>\$ 159,479</b>	<b>976,823</b>	<b>923,524</b>	<b>212,778</b>