

RUSSELL COUNTY, KANSAS
FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
FOR YEAR ENDED DECEMBER 31, 2018

RUSSELL COUNTY, KANSAS
For the Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Russell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell 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 A; 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 of 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 auditors' 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 A of the financial statement, the financial statement is prepared by Russell 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 A 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 matter 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 Russell County 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 Russell County 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 A.

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, schedule of regulatory basis receipts and expenditures-agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash-related municipal entity, (Schedules 1, 2, 3 and 4 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Russell County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 20, 2018 and a reissued report dated June 26, 2019, which contained an unmodified opinion on the basis 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, and schedule of regulatory basis receipts, expenditures, and unencumbered cash-related municipal entity for the year ended December 31, 2018 (Schedules 2 and 4 as listed in the table of contents) is presented for purpose 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 A.


Gudenkauf & Malone, Inc.

July 23, 2019

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2018

Statement 1
1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 2,806,004	\$ -	\$ 3,266,161	\$ 4,178,227	\$ 1,893,938	\$ 119,124	\$ 2,013,062
Special Purpose Funds:							
Road and Bridge Fund	432,239	-	2,920,326	2,638,550	714,015	24,994	739,009
Special Bridge	141,640	-	232,785	341,576	32,849	1,056	33,905
Special Road and Bridge	143,386	-	397,752	1,019,528	(478,390)	696,920	218,530
Noxious Weed	225,523	-	246,915	239,228	233,210	2,732	235,942
Health	181,792	-	380,024	343,955	217,861	6,158	224,019
Parks and Recreation	1,641	-	5,205	-	6,846	-	6,846
Special Alcohol	28,543	-	12,773	10,410	30,906	-	30,906
4-H Building Maintenance	159,329	-	10,364	45,020	124,673	51	124,724
Direct Election Expense	124,911	-	119,852	79,373	165,390	382	165,772
Appraiser	66,064	-	194,202	154,890	105,376	4,998	110,374
Ambulance							
General	53,825	-	603,868	622,863	34,830	35,023	69,853
Special Equipment	9,361	-	-	3,282	6,079	-	6,079
Emergency Telephone							
Service	22,239	-	54,091	49,099	27,231	-	27,231
Employee Benefit	914,485	-	2,726,249	2,161,324	1,479,410	-	1,479,410
Tourism and Convention	34,911	-	85,622	114,846	5,687	-	5,687
Historical Society	183	-	50,482	50,665	-	-	-
Mental Health	-	-	49,134	49,134	-	-	-
Developmental Services	-	-	90,198	90,198	-	-	-
Economic Development	208,392	-	261,595	119,335	350,652	3,259	353,911
Economic Development Loan	58,394	-	15,172	35,869	37,697	-	37,697
Service for Elderly	58,361	-	100,703	133,792	25,272	-	25,272
Free Fair	-	-	43,572	43,572	-	-	-
Sheriff Drug Fund	27,543	-	-	13,809	13,734	-	13,734
Sheriff Concealed Carry	11,678	-	715	-	12,393	-	12,393
Sheriff Offender Registry	11,571	-	1,820	1,900	11,491	-	11,491
Gorham Fire District #1							
General	14,708	-	92,014	88,611	18,111	2,130	20,241
Special Equipment	79,476	-	26,500	43,622	62,354	-	62,354
Lucas Fire District #2							
General	9,041	-	80,702	73,191	16,552	1,142	17,694
Special Equipment	78,489	-	8,000	-	86,489	-	86,489
Waldo-Paradise Fire District #3							
General	20,168	-	139,748	88,041	71,875	2,053	73,928
Special Equipment	133,762	-	43,356	-	177,118	-	177,118
Dorrance Fire District #4							
General	43,632	-	92,782	92,063	44,351	422	44,773
Special Equipment	116,472	-	26,000	81,626	60,846	-	60,846
Russell Co. Fire Dist #5							
General	40,002	-	107,607	138,864	8,745	5,424	14,169
Special Equipment	143,451	-	35,000	-	178,451	-	178,451

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

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - Continued
Regulatory Basis
For the Year Ended December 31, 2018

Statement 1
2 of 2

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds:							
Continued -							
Special Machinery	\$ 1,157,364	\$ -	\$ 259,330	\$ 296,587	\$ 1,120,107	\$ -	\$ 1,120,107
Landfill Closing	401,635	-	2,611	-	404,246	-	404,246
Hospital Board	-	-	592,284	592,284	-	-	-
District Court	83,757	-	555,774	567,572	71,959	-	71,959
Convention and Visitors Bureau Board	138,643	-	115,611	83,980	170,274	57	170,331
Economic Development Board	88,170	-	34,285	59,125	63,330	2,309	65,639
Citizen Review Board	749	-	12,513	12,633	629	-	629
Animal Response Team	6,887	-	-	-	6,887	-	6,887
Bond and Interest Fund:							
Bond & Interest	1,878	-	-	-	1,878	-	1,878
Capital Projects Fund:							
Capital Improvement	1,780,173	-	-	33,882	1,746,291	454	1,746,745
Business Funds:							
Solid Waste	267,537	-	381,463	408,740	240,260	1,810	242,070
Trust Fund:							
Oil & Gas Valuation Depletion	899	-	2,505	-	3,404	-	3,404
Total Primary Government	<u>\$ 10,328,908</u>	<u>\$ -</u>	<u>\$ 14,477,665</u>	<u>\$ 15,201,266</u>	<u>\$ 9,605,307</u>	<u>\$ 910,498</u>	<u>\$ 10,515,805</u>
Related Municipal Entities:							
Law Library	26,755	-	6,889	4,806	28,838	-	28,838
Free Fair Board	66,416	-	106,444	104,565	68,295	-	68,295
Total Related Municipal Entities	<u>93,171</u>	<u>-</u>	<u>113,333</u>	<u>109,371</u>	<u>97,133</u>	<u>-</u>	<u>97,133</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 10,422,079</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,590,998</u></u>	<u><u>\$ 15,310,637</u></u>	<u><u>\$ 9,702,440</u></u>	<u><u>\$ 910,498</u></u>	<u><u>\$ 10,612,938</u></u>

Certificates of Deposit	1,815,755
Checking Accounts	20,548,956
Petty Cash	530
Total Related Municipal Entities	97,133
Total Cash	22,462,374
Agency Funds per Schedule 3	(11,849,436)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 10,612,938</u>

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

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

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

1. Law Library. The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is operated independently of the county's governing body.
2. Free Fair Board. The Russell County Free Fair Board is organized to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities.

The related municipal entity discussed below is not included in the county's financial statement but is a related municipal entity because it was established to benefit the county and/or its constituents.

1. Russell Regional Hospital. The Russell Regional Hospital Board oversees the operation of the county's hospital. The hospital can sue and be sued, can buy, sell or lease property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuance. The Hospital is audited by another auditor.

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Trust Fund – funds 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 – funds 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 *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality 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 municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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	Special Stray
Landfill Closing	Convention and Visitors Bureau
Ambulance Special Equip	Citizen Review Board
Free Fair Board	Animal Response Team
District Court	Economic Development
Capital Improvement	Gorham Fire District #1 Special Equip
Lucas Fire District #2 Special Equip	Waldo-Paradise Fire District #3 Special Equip
Dorrance Fire District #4 Special Equip	Russell County Fire #5 Special Equip
Economic Development Board	

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records the reimbursements as a receipt to the fund that receives the reimbursement. For purpose of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

NOTE B – STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

Compliance with Kansas Statutes

K.S.A. 10-113, 10-1121 requires that the municipality keep an unencumbered cash balance of zero or above in each individual fund at all times. The Special Road and Bridge had a negative unencumbered cash balance of \$478,390, this is due to an encumbrance, with reimbursement to be received in 2019.

K.S.A. 79-2935 requires expenditures shall not exceed the total amount of the adopted budget authority for expenditures for any fund for the budget year. The following funds spent more than the adopted budget authority for expenditures:

- Special Road and Bridge Fund - \$319,798, due to an encumbrance
- Tourism and Convention Fund - \$22,746

NOTE C – DEPOSIT AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality 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 Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE C – DEPOSIT AND INVESTMENTS - CONTINUED

securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality'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%. Russell County did not have any designated "peak periods" during 2018.

At December 31, 2018, the Municipality's carrying amount of deposits was \$22,462,375 and the bank balance was \$23,003,009. The difference between the carrying amount and the bank balance is outstanding checks, deposits in transit, and petty cash. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$2,057,089 was covered by federal depository insurance and \$20,945,920 was collateralized with securities held by the pledging financial institutions' agents in the Municipality'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 Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D – INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Gorham Fire #1	Gorham Special Fire	KSA 19-3612c	\$25,000
Lucas Fire #2	Lucas Special Fire	KSA 19-3612c	8,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-3612c	35,756
Dorrance #4	Dorrance Special Fire	KSA 19-3612c	26,000
Russell County Fire #5	Russell Special Fire	KSA 19-3612c	35,000
Road and Bridge	Special Machinery	KSA 19-119	200,000

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE E – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the Municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually the Municipality 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 Municipality 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.

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

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

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

- The liability calculated for the closure and post-closure care at December 31, 2018 was \$1,541,056
- The remaining total estimate of \$1,130,885 for closure and post-closure care will be recognized as the capacity is filled.
- The percentage of the landfill capacity used on the report at December 31, 2018 is 53 percent based upon the total remaining volume capacity of site divided by the total volume capacity of original site, then subtract that from 100 percent.
- The estimated remaining landfill life is years is 47 years.
- The costs of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these. At December 31, 2018, the County had \$404,246 accumulated for this purpose.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE F – DEFINED BENEFIT PENSION PLAN

Plan Description The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F), 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 issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 contributions 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 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 provision of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from Russell County were \$178,964 for KPERS and \$30,362 for KP&F 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 \$2,310,402 and \$768,867 for KP&F. 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.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE F – DEFINED BENEFIT PENSION PLAN - CONTINUED

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 publically available on the website at www.kpers.org or can be obtained as described above.

NOTE G – CLAIMS AND JUDGEMENTS

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018 and there were no settlements that exceeded insurance coverage in the past three years.

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

NOTE H – RELATED PARTY TRANSACTIONS

In a governmental entity, related parties include members of the governing body, board members, administrative officials, and immediate families of administrative officials, board members, and members of the governing body. Required disclosures on related party transactions do not include compensation arrangements, expense allowances and similar items incurred in the ordinary course of operations. The following are not required to be reported, but are presented for information only.

Don's Plumbing Heating and Air Don Boxberger, a commissioner, is the owner	\$13,816
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Strobel Door John Strobel II, spouse of the Treasurer, is employed by the company	\$13,593
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RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

NOTE I – SUBSEQUENT EVENTS

On May 20, 2019 the commissioners made the motion to sign a contract in the amount of \$168,791 with Reece Construction for the repair of the FAS Bridge #580.

During 2019 to the date of this report the county has received \$406,901 which is the part of the reimbursement portion of the bridge that caused a cash and budget violation in the Special Road and Bridge Fund. The County has or will submit the final request for reimbursement of \$163,800 subsequent to the audit being issued.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
For The Year Ended December 31, 2018

NOTE J- LONG-TERM DEBT

Changes in long-term liabilities for Russell 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
Capital Leases:	Various	Various	\$ 1,292,421	Various	\$ 757,173	\$ -	\$ 226,402	\$ 530,771	\$ 18,177
General Obligation Hospital Bonds Series 2004	Various	7/1/2004	\$ 5,500,000	10/1/2024	2,810,000	-	380,000	2,430,000	47,580
Total contractual indebtedness					<u>\$ 3,567,173</u>	<u>\$ -</u>	<u>\$ 606,402</u>	<u>\$ 2,960,771</u>	<u>\$ 65,757</u>

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	
Principal:							
Capital Leases	163,527	167,386	98,748	101,110	-	-	530,771
General Obligation Hospital Bonds	385,000	390,000	400,000	405,000	420,000	430,000	2,430,000
Total Principal	<u>548,527</u>	<u>557,386</u>	<u>498,748</u>	<u>506,110</u>	<u>420,000</u>	<u>430,000</u>	<u>2,960,771</u>
Interest:							
Capital Leases	13,360	9,136	4,780	2,418	-	-	29,694
General Obligation Hospital Bonds	43,400	38,395	32,545	25,745	17,645	9,245	166,975
Total Interest	<u>56,760</u>	<u>47,531</u>	<u>37,325</u>	<u>28,163</u>	<u>17,645</u>	<u>9,245</u>	<u>196,669</u>
Total Principal and Interest	<u>\$ 605,287</u>	<u>\$ 604,917</u>	<u>\$ 536,073</u>	<u>\$ 534,273</u>	<u>\$ 437,645</u>	<u>\$ 439,245</u>	<u>\$ 3,157,440</u>

RUSSELL COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

Schedule 1

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 4,805,190	\$ -	\$ 4,805,190	\$ 4,178,227	\$ (626,963)
Special Purpose Funds					
Road and Bridge	2,859,000	-	2,859,000	2,638,550	(220,450)
Special Bridge	425,000	-	425,000	341,576	(83,424)
Special Road and Bridge	451,027	248,703	699,730	1,019,528	319,798
Noxious Weed	384,363	-	384,363	239,228	(145,135)
Health	381,472	-	381,472	343,955	(37,517)
Parks and Recreation	500	-	500	-	(500)
Special Alcohol	19,100	-	19,100	10,410	(8,690)
4-H Building Maintenance	110,000	-	110,000	45,020	(64,980)
Direct Election Expense	160,000	-	160,000	79,373	(80,627)
Appraiser	210,000	-	210,000	154,890	(55,110)
Ambulance	961,000	-	961,000	622,863	(338,137)
Emergency Telephone	58,066	-	58,066	49,099	(8,967)
Employee Benefit	2,910,937	-	2,910,937	2,161,324	(749,613)
Tourism and Convention	92,100	-	92,100	114,846	22,746
Historical Society	52,000	-	52,000	50,665	(1,335)
Mental Health	50,725	-	50,725	49,134	(1,591)
Developmental Services	93,611	-	93,611	90,198	(3,413)
Economic Development	397,248	-	397,248	119,335	(277,913)
Service for Elderly	140,400	-	140,400	133,792	(6,608)
Free Fair	45,000	-	45,000	43,572	(1,428)
Sheriff Drug Fund	15,544	-	15,544	13,809	(1,735)
Sheriff Concealed Carry	1,000	-	1,000	-	(1,000)
Sheriff Offender Registry	1,900	-	1,900	1,900	-
Gorham Fire District #1					
General	128,585	-	128,585	88,611	(39,974)
Lucas Fire District #2					
General	82,465	-	82,465	73,191	(9,274)
Waldo-Paradise Fire District #3					
General	173,425	-	173,425	88,041	(85,384)
Dorrance Fire District #4					
General	129,100	-	129,100	92,063	(37,037)
Rs. Co. Fire 5					
General	180,000	-	180,000	138,864	(41,136)
Hospital Board	611,326	-	611,326	592,284	(19,042)
Bond and Interest Fund:					
Bond and Interest	-	-	-	-	-
Business Funds:					
Solid waste	481,100	-	481,100	408,740	(72,360)
Trust Fund:					
Oil & Gas Valuation Depletion	8	-	8	-	(8)
Total Primary Government Budget Funds	<u>\$ 16,411,192</u>	<u>\$ 248,703</u>	<u>\$ 16,659,895</u>	<u>\$ 13,983,088</u>	<u>\$ (2,676,807)</u>

RUSSELL 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)

Schedule 2-1

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 940,007	\$ 1,250,276	\$ 1,244,852	\$ 5,424
Intergovernmental Taxes	511,737	1,583,163	1,351,000	232,163
Intergovernmental Revenues	188,439	108,965	378,000	(269,035)
Use of Money and Property	124,456	144,316	-	144,316
Reimbursements	53,055	81,008	-	81,008
Miscellaneous	112,323	98,433	-	98,433
Total Receipts	1,930,017	3,266,161	\$ 2,973,852	\$ 292,309
Expenditures				
County Commissioners	57,375	56,498	55,100	1,398
County Clerk	120,062	114,974	146,000	(31,026)
County Treasurer	136,416	148,061	135,000	13,061
County Attorney/County Counselor/Coroner	119,479	129,064	139,380	(10,316)
Register of Deeds	92,757	77,714	76,300	1,414
Sheriff, Jail & Lake	1,070,518	1,176,460	1,147,500	28,960
Unified Court	80,689	82,212	82,555	(343)
Courthouse/Public Service	686,443	765,974	717,250	48,724
Emergency Preparedness/Zoning	49,358	29,164	86,780	(57,616)
911 Emergency Service	306,043	322,681	324,006	(1,325)
Soil Conservation	28,500	28,500	28,500	-
GIS Mapping	74,475	80,333	86,119	(5,786)
Capital Imp. Transfer	-	-	418,000	(418,000)
Road Improvement	40,658	7,086	417,000	(409,914)
Miscellaneous	1,284	110	-	110
Sales Tax Out	-	1,159,396	945,700	213,696
Total Expenditures	2,864,057	4,178,227	\$ 4,805,190	\$ (626,963)
Receipts Over (Under) Expenditures	(934,040)	(912,066)		
Unencumbered Cash, Beginning	3,740,044	2,806,004		
Unencumbered Cash, Ending	\$ 2,806,004	\$ 1,893,938		

RUSSELL 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)

Schedule 2-2

		2018		Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Receipts				
Taxes	\$ 1,976,574	\$ 2,206,225	\$ 2,271,467	\$ (65,242)
Intergovernmental Revenues	349,568	345,325	383,685	(38,360)
Collections	298,083	368,776	190,000	178,776
Reimbursements	162,102	-	-	-
Total Receipts	<u>2,786,327</u>	<u>2,920,326</u>	<u>\$ 2,845,152</u>	<u>\$ 75,174</u>
Expenditures				
Personal Services	566,356	621,724	732,000	(110,276)
Contractual Services	115,302	138,544	710,500	(571,956)
Commodities	1,545,509	1,678,282	1,308,500	369,782
Capital Outlay	-	-	108,000	(108,000)
Transfer to Special Machinery	400,000	200,000	-	200,000
Total Expenditures	<u>2,627,167</u>	<u>2,638,550</u>	<u>\$ 2,859,000</u>	<u>\$ (220,450)</u>
Receipts (Under) Expenditures	159,160	281,776		
Unencumbered Cash, Beginning	<u>273,079</u>	<u>432,239</u>		
Unencumbered Cash, Ending	<u>\$ 432,239</u>	<u>\$ 714,015</u>		

RUSSELL 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)

Schedule 2-3

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 407,710	\$ 232,785	\$ 243,896	\$ (11,111)
Reimbursements	234,169	-	-	-
Miscellaneous	6	-	-	-
Total Receipts	<u>641,885</u>	<u>232,785</u>	<u>\$ 243,896</u>	<u>\$ (11,111)</u>
Expenditures				
Personal Services	211,727	185,762	140,000	45,762
Contractual Services	78,804	124,032	60,000	64,032
Commodities	264,818	31,782	175,000	(143,218)
Capital Outlay	-	-	50,000	(50,000)
Total Expenditures	<u>555,349</u>	<u>341,576</u>	<u>\$ 425,000</u>	<u>\$ (83,424)</u>
Receipts Over Expenditures	86,536	(108,791)		
Unencumbered Cash, Beginning	<u>55,104</u>	<u>141,640</u>		
Unencumbered Cash, Ending	<u>\$ 141,640</u>	<u>\$ 32,849</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL ROAD AND BRIDGE FUND
 STATEMENT 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)

Schedule 2-4

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 183,391	\$ 149,049	\$ 152,957	\$ (3,908)
Reimbursement	-	248,703	-	248,703
Total Receipts	183,391	397,752	\$ 152,957	\$ 244,795
Expenditures				
Contractual Services	29,726	916,824	258,500	658,324
Commodities	148,349	102,704	142,500	(39,796)
Capital Outlay	-	-	50,027	(50,027)
Total Expenditures	178,075	1,019,528	\$ 451,027	\$ 568,501
Adjustment for qualifying budget credit	-	-	248,703	(248,703)
Total Expenditures subject to budget	178,075	1,019,528	699,730	319,798
Receipts Over (Under) Expenditures	5,316	(621,776)		
Unencumbered Cash, Beginning	138,070	143,386		
Unencumbered Cash, Ending	\$ 143,386	\$ (478,390)		

RUSSELL 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)

Schedule 2-5

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 137,547	\$ 150,898	\$ 155,392	\$ (4,494)
Collections	94,419	96,017	-	96,017
Reimbursed Expenses	-	-	-	-
Miscellaneous	4	-	-	-
Total Receipts	<u>231,970</u>	<u>246,915</u>	<u>\$ 155,392</u>	<u>\$ 91,523</u>
Expenditures				
Personal Services	101,280	104,097	105,000	(903)
Contractual Services	15,009	14,091	16,964	(2,873)
Commodities	98,340	94,848	188,049	(93,201)
Capital Outlay	24,256	26,192	74,350	(48,158)
Total Expenditures	<u>238,885</u>	<u>239,228</u>	<u>\$ 384,363</u>	<u>\$ (145,135)</u>
Receipts Over (Under) Expenditures	(6,915)	7,687		
Unencumbered Cash, Beginning	<u>232,438</u>	<u>225,523</u>		
Unencumbered Cash, Ending	<u>\$ 225,523</u>	<u>\$ 233,210</u>		

RUSSELL 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)

Schedule 2-6

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 195,383	\$ 198,845	\$ 205,648	\$ (6,803)
Misc	4	280	-	280
Reimbursements	-	1,386	-	1,386
Collections	163,903	179,513	91,400	88,113
Total Receipts	359,290	380,024	\$ 297,048	\$ 82,976
Expenditures				
Personal Services	179,438	184,772	177,572	7,200
Contractual Services	55,251	45,823	116,800	(70,977)
Commodities	75,653	113,017	83,100	29,917
Capital Outlay	1,470	343	4,000	(3,657)
Total Expenditures	311,812	343,955	\$ 381,472	\$ (37,517)
Receipts Over (Under) Expenditures	47,478	36,069		
Unencumbered Cash, Beginning	134,314	181,792		
Unencumbered Cash, Ending	\$ 181,792	\$ 217,861		

RUSSELL COUNTY, KANSAS
 PARKS AND RECREATION 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)

Schedule 2-7

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Transfer from Special Alcohol - State Receipts	\$ -	\$ 5,205	\$ 500	\$ 4,705
Total Receipts	-	5,205	500	4,705
Expenditures				
Contractual Services	-	-	500	(500)
Total Expenditures	-	-	500	(500)
Receipts Over (Under) Expenditures	-	5,205		
Unencumbered Cash, Beginning	1,641	1,641		
Unencumbered Cash, Ending	\$ 1,641	\$ 6,846		

RUSSELL 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)

Schedule 2-8

		2018		Variance
	2017 Actual	Actual	Budget	Over Over (Under)
Receipts				
State Receipts	\$ 12,150	\$ 12,773	\$ 16,000	\$ (3,227)
Total Receipts	12,150	12,773	\$ 16,000	\$ (3,227)
Expenditures				
Commodities	-	-	-	-
Contractual Services	10,800	10,410	19,100	(8,690)
Total Expenditures	10,800	10,410	\$ 19,100	\$ (8,690)
Receipts Over (Under) Expenditures	1,350	2,363		
Unencumbered Cash, Beginning	27,193	28,543		
Unencumbered Cash, Ending	\$ 28,543	\$ 30,906		

RUSSELL COUNTY, KANSAS
4-H BUILDING 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)

Schedule 2-9

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 142	\$ 28	\$ -	\$ 28
Rentals	7,285	5,600	5,000	600
Reimbursements	520	4,736	-	4,736
Total Receipts	7,947	10,364	\$ 5,000	\$ 5,364
Expenditures				
Personal Services	21,429	21,186	30,000	(8,814)
Contractual Services	59,770	19,910	20,000	(90)
Commodities	5,520	3,924	10,000	(6,076)
Capital Outlay	-	-	50,000	(50,000)
Total Expenditures	86,719	45,020	\$ 110,000	\$ (64,980)
Receipts Over Expenditures	(78,772)	(34,656)		
Unencumbered Cash, Beginning	238,101	159,329		
Unencumbered Cash, Ending	\$ 159,329	\$ 124,673		

RUSSELL COUNTY, KANSAS
 DIRECT ELECTION EXPENSE 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)

Schedule 2-10

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 113,167	\$ 119,830	\$ 125,259	\$ (5,429)
Miscellaneous	92	22	-	22
Total Receipts	<u>113,259</u>	<u>119,852</u>	<u>\$ 125,259</u>	<u>\$ (5,407)</u>
Expenditures				
Personal Services	33,680	36,529	60,000	(23,471)
Contractual Services	27,230	40,020	46,500	(6,480)
Commodities	2,119	2,824	53,500	(50,676)
Capital Outlay	-	-	-	-
Total Expenditures	<u>63,029</u>	<u>79,373</u>	<u>\$ 160,000</u>	<u>\$ (80,627)</u>
Receipts Over Expenditures	50,230	40,479		
Unencumbered Cash, Beginning	<u>74,681</u>	<u>124,911</u>		
Unencumbered Cash, Ending	<u>\$ 124,911</u>	<u>\$ 165,390</u>		

RUSSELL COUNTY, KANSAS
APPRAISER 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)

Schedule 2-11

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 189,660	\$ 189,739	\$ 197,094	\$ (7,355)
Miscellaneous	950	1,248	-	1,248
Reimbursements	11,529	3,215	-	3,215
Total Receipts	202,139	194,202	\$ 197,094	\$ (2,892)
Expenditures				
Personal Services	127,760	138,740	167,000	(28,260)
Contractual Services	16,622	5,028	11,500	(6,472)
Commodities	13,188	11,122	28,000	(16,878)
Capital Outlay	1,411	-	3,500	(3,500)
Total Expenditures	158,981	154,890	\$ 210,000	\$ (55,110)
Receipts Over (Under) Expenditures	43,158	39,312		
Unencumbered Cash, Beginning	22,906	66,064		
Unencumbered Cash, Ending	\$ 66,064	\$ 105,376		

RUSSELL COUNTY, KANSAS
 AMBULANCE 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)

Schedule 2-12

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 267,623	\$ 292,116	\$ 500,000	\$ (207,884)
Interest	-	6,226	-	6,226
Educational Revenue	8,110	-	-	-
Transfer from Ambulance Spec. Equipment	-	-	-	-
Taxes	450,589	305,526	321,326	(15,800)
Total Receipts	726,322	603,868	\$ 821,326	\$ (217,458)
Expenditures				
Personal Service	669,868	519,310	730,500	(211,190)
Contractual Services	135,077	92,913	170,000	(77,087)
Commodities	7,226	10,640	50,500	(39,860)
Capital Outlay	-	-	10,000	(10,000)
Transfer to Ambulance Spec. Equip	-	-	-	-
Total Expenditures	812,171	622,863	\$ 961,000	\$ (338,137)
Receipts Over (Under) Expenditures	(85,849)	(18,995)		
Unencumbered Cash, Beginning	139,674	53,825		
Unencumbered Cash, Ending	\$ 53,825	\$ 34,830		

RUSSELL COUNTY, KANSAS
 AMBULANCE SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-13

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 Actual	2018 Actual
Receipts		
Donations	\$ -	\$ -
Transfer In	-	-
	-	-
Total Receipts	-	-
Expenditures		
Commodities	-	3,282
Transfer to Ambulance	-	-
	-	-
Total Expenditures	-	3,282
Receipts Over Expenditures	-	(3,282)
Unencumbered Cash, Beginning	9,361	9,361
Unencumbered Cash, Ending	\$ 9,361	\$ 6,079

RUSSELL COUNTY, KANSAS
 EMERGENCY TELEPHONE 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)

Schedule 2-14

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 21,686	\$ 54,091	\$ 50,000	\$ 4,091
Transfer	-	-	-	-
Total Receipts	<u>21,686</u>	<u>54,091</u>	<u>\$ 50,000</u>	<u>\$ 4,091</u>
Expenditures				
Contractual Services	<u>28,352</u>	<u>49,099</u>	<u>58,066</u>	<u>(8,967)</u>
Total Expenditures	<u>28,352</u>	<u>49,099</u>	<u>\$ 58,066</u>	<u>\$ (8,967)</u>
Receipts Over (Under) Expenditures	(6,666)	4,992		
Unencumbered Cash, Beginning	<u>28,905</u>	<u>22,239</u>		
Unencumbered Cash, Ending	<u>\$ 22,239</u>	<u>\$ 27,231</u>		

RUSSELL COUNTY, KANSAS
 EMPLOYEE BENEFIT 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)

Schedule 2-15

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 2,178,256	\$ 2,726,249	\$ 2,870,353	\$ (144,104)
Miscellaneous	24	-	-	-
Reimbursement	-	-	-	-
Total Receipts	<u>2,178,280</u>	<u>2,726,249</u>	<u>\$ 2,870,353</u>	<u>\$ (144,104)</u>
Expenditures				
Employee Benefits	<u>1,936,042</u>	<u>2,161,324</u>	<u>2,910,937</u>	<u>(749,613)</u>
Total Expenditures	<u>1,936,042</u>	<u>2,161,324</u>	<u>\$ 2,910,937</u>	<u>\$ (749,613)</u>
Receipts Over (Under) Expenditures	242,238	564,925		
Unencumbered Cash, Beginning	<u>672,247</u>	<u>914,485</u>		
Unencumbered Cash, Ending	<u>\$ 914,485</u>	<u>\$ 1,479,410</u>		

RUSSELL COUNTY, KANSAS
 TOURISM AND CONVENTION 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)

Schedule 2-16

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 88,680	\$ 85,622	\$ 92,100	\$ (6,478)
Total Receipts	88,680	85,622	\$ 92,100	\$ (6,478)
Expenditures				
Appropriations	55,609	114,846	92,100	22,746
Total Expenditures	55,609	114,846	\$ 92,100	\$ 22,746
Receipts Over Expenditures	33,071	(29,224)		
Unencumbered Cash, Beginning	1,840	34,911		
Unencumbered Cash, Ending	\$ 34,911	\$ 5,687		

RUSSELL COUNTY, KANSAS
 HISTORICAL SOCIETY 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)

Schedule 2-17

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 46,761	\$ 50,482	\$ 51,817	\$ (1,335)
Total Receipts	<u>46,761</u>	<u>50,482</u>	<u>\$ 51,817</u>	<u>\$ (1,335)</u>
Expenditures				
Appropriations	<u>46,761</u>	<u>50,665</u>	<u>52,000</u>	<u>(1,335)</u>
Total Expenditures	<u>46,761</u>	<u>50,665</u>	<u>\$ 52,000</u>	<u>\$ (1,335)</u>
Receipts Over (Under) Expenditures	-	(183)		
Unencumbered Cash, Beginning	<u>183</u>	<u>183</u>		
Unencumbered Cash, Ending	<u>\$ 183</u>	<u>\$ -</u>		

RUSSELL 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)

Schedule 2-18

		2018		Variance
	2017 Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes	\$ 49,073	\$ 49,134	\$ 50,725	\$ (1,591)
Total Receipts	49,073	49,134	\$ 50,725	\$ (1,591)
Expenditures				
Appropriations	49,073	49,134	50,725	(1,591)
Total Expenditures	49,073	49,134	\$ 50,725	\$ (1,591)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
 DEVELOPMENTAL SERVICES 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)

Schedule 2-19

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 90,687	\$ 90,198	\$ 93,611	\$ (3,413)
Total Receipts	90,687	90,198	\$ 93,611	\$ (3,413)
Expenditures				
Appropriations	90,687	90,198	93,611	(3,413)
Total Expenditures	90,687	90,198	\$ 93,611	\$ (3,413)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
 ECONOMIC DEVELOPMENT 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)

Schedule 2-20

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
	<u>Actual</u>			
Receipts				
Transfer from General - Sales Tax	\$ 223,753	\$ 261,595	\$ 179,000	\$ 82,595
Miscellaneous	-	-	-	-
Total Receipts	<u>223,753</u>	<u>261,595</u>	<u>\$ 179,000</u>	<u>\$ 82,595</u>
Expenditures				
Personal Services	116,752	119,335	110,000	9,335
Commodities	-	-	4,500	(4,500)
Contractual Services	-	-	276,748	(276,748)
Capital Outlay	-	-	6,000	(6,000)
Total Expenditures	<u>116,752</u>	<u>119,335</u>	<u>\$ 397,248</u>	<u>\$ (277,913)</u>
Receipts Over (Under) Expenditures	107,001	142,260		
Unencumbered Cash, Beginning	<u>101,391</u>	<u>208,392</u>		
Unencumbered Cash, Ending	<u>\$ 208,392</u>	<u>\$ 350,652</u>		

RUSSELL COUNTY, KANSAS
Economic Development Loan
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-21

For the Year Ended December 31, 2018

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

	2017 Actual	2018 Actual
Receipts		
Transfer from Economic Development	\$ -	\$ -
Loan Repayment	18,536	15,071
Interest	154	101
	<u>18,690</u>	<u>15,172</u>
Total Receipts		
Expenditures		
Loans	41,957	35,850
Operations	45	19
	<u>42,002</u>	<u>35,869</u>
Total Expenditures		
Receipts Over Expenditures	(23,312)	(20,697)
Unencumbered Cash, Beginning	81,706	58,394
Unencumbered Cash, Ending	<u>\$ 58,394</u>	<u>\$ 37,697</u>

RUSSELL COUNTY, KANSAS
 SERVICE FOR THE ELDERLY 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)

Schedule 2-22

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Interest	\$ 64	\$ 104	\$ -	\$ 104
Taxes	91,695	100,599	103,583	(2,984)
Total Receipts	91,759	100,703	\$ 103,583	\$ (2,880)
Expenditures				
Appropriations	94,570	133,792	140,400	(6,608)
Total Expenditures	94,570	133,792	\$ 140,400	\$ (6,608)
Receipts Over (Under) Expenditures	(2,811)	(33,089)		
Unencumbered Cash, Beginning	61,172	58,361		
Unencumbered Cash, Ending	\$ 58,361	\$ 25,272		

RUSSELL COUNTY, KANSAS
 FREE FAIR 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)

Schedule 2-23

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 43,674	\$ 43,572	\$ 45,000	\$ (1,428)
Total Receipts	<u>43,674</u>	<u>43,572</u>	<u>\$ 45,000</u>	<u>\$ (1,428)</u>
Expenditures				
Appropriations	<u>43,674</u>	<u>43,572</u>	<u>45,000</u>	<u>(1,428)</u>
Total Expenditures	<u>43,674</u>	<u>43,572</u>	<u>\$ 45,000</u>	<u>\$ (1,428)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

RUSSELL COUNTY, KANSAS
 SHERIFF DRUG 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)

Schedule 2-24

		2018		Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 24,639	\$ -	\$ 7,380	\$ (7,380)
Reimbursement	-	-	-	-
Interest	-	-	-	-
Total Receipts	<u>24,639</u>	<u>-</u>	<u>\$ 7,380</u>	<u>\$ (7,380)</u>
Expenditures				
Appropriations	<u>25,380</u>	<u>13,809</u>	<u>15,544</u>	<u>(1,735)</u>
Total Expenditures	<u>25,380</u>	<u>13,809</u>	<u>\$ 15,544</u>	<u>\$ (1,735)</u>
Receipts Over (Under) Expenditures	(741)	(13,809)		
Unencumbered Cash, Beginning	<u>28,284</u>	<u>27,543</u>		
Unencumbered Cash, Ending	<u>\$ 27,543</u>	<u>\$ 13,734</u>		

RUSSELL COUNTY, KANSAS
 SHERIFF CONCEALED CARRY 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)

Schedule 2-25

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts				
Collections	\$ 293	\$ 715	\$ 1,000	\$ (285)
Total Receipts	<u>293</u>	<u>715</u>	<u>\$ 1,000</u>	<u>\$ (285)</u>
Expenditures				
Appropriations	-	-	1,000	(1,000)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 1,000</u>	<u>\$ (1,000)</u>
Receipts Over (Under) Expenditures	293	715		
Unencumbered Cash, Beginning	<u>11,385</u>	<u>11,678</u>		
Unencumbered Cash, Ending	<u>\$ 11,678</u>	<u>\$ 12,393</u>		

RUSSELL COUNTY, KANSAS
 SHERIFF OFFENDER REGISTRY 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)

Schedule 2-26

		2018		Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 1,800	\$ 1,820	\$ 1,000	\$ 820
Total Receipts	<u>1,800</u>	<u>1,820</u>	<u>\$ 1,000</u>	<u>\$ 820</u>
Expenditures				
Safety Expense	-	1,900	1,900	-
Total Expenditures	<u>-</u>	<u>1,900</u>	<u>\$ 1,900</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	1,800	(80)		
Unencumbered Cash, Beginning	<u>9,771</u>	<u>11,571</u>		
Unencumbered Cash, Ending	<u>\$ 11,571</u>	<u>\$ 11,491</u>		

RUSSELL COUNTY, KANSAS
 GORHAM FIRE DISTRICT #1 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-27

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 57,767	\$ 63,797	\$ 91,309	\$ (27,512)
Intergovernmental Revenues	25,156	24,556	-	24,556
Transfer In	20,000	-	-	-
Reimbursements	106	3,661	-	3,661
Total Receipts	103,029	92,014	\$ 91,309	\$ 705
Expenditures				
Personal Services	30,032	22,475	25,000	(2,525)
Contractual Services	14,133	18,338	24,000	(5,662)
Commodities	61,433	15,601	15,000	601
Transfer to Gorham Fire Sp. Equip Fund	20,000	25,000	20,000	5,000
Capital Outlay	-	7,197	44,585	(37,388)
Total Expenditures	125,598	88,611	\$ 128,585	\$ (39,974)
Receipts Over (Under) Expenditures	(22,569)	3,403		
Unencumbered Cash, Beginning	37,277	14,708		
Unencumbered Cash, Ending	\$ 14,708	\$ 18,111		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-28

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

	2017 Actual	2018 Actual
Receipts		
Other Income (Purchase of Truck)	\$ 95,000	\$ -
Transfer from Gorham Fire-General	20,000	25,000
Reimbursements	3,122	1,500
	<u>118,122</u>	<u>26,500</u>
Total Receipts		
Expenditures		
Operations	130,789	43,622
Other Transfers	20,000	-
	<u>150,789</u>	<u>43,622</u>
Total Expenditures		
Receipts Over Expenditures	(32,667)	(17,122)
Unencumbered Cash, Beginning	<u>112,143</u>	<u>79,476</u>
Unencumbered Cash, Ending	<u>\$ 79,476</u>	<u>\$ 62,354</u>

RUSSELL COUNTY, KANSAS
 LUCAS FIRE DISTRICT #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)

Schedule 2-29

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 44,381	\$ 42,932	\$ 72,473	\$ (29,541)
Intergovernmental Revenues	25,516	26,624	-	26,624
Reimbursements	450	11,146	-	11,146
Total Receipts	<u>70,347</u>	<u>80,702</u>	<u>\$ 72,473</u>	<u>\$ 8,229</u>
Expenditures				
Personal Services	24,044	26,052	21,449	4,603
Contractual Services	12,050	19,696	14,000	5,696
Commodities	25,703	19,443	15,000	4,443
Capital Outlay	-	-	16,000	(16,000)
Transfer to Lucas Fire Sp. Equip. Fund	10,000	8,000	16,016	(8,016)
Total Expenditures	<u>71,797</u>	<u>73,191</u>	<u>\$ 82,465</u>	<u>\$ (9,274)</u>
Receipts Over Expenditures	(1,450)	7,511		
Unencumbered Cash, Beginning	<u>10,491</u>	<u>9,041</u>		
Unencumbered Cash, Ending	<u>\$ 9,041</u>	<u>\$ 16,552</u>		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-30

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Transfer from Lucas Fire-General	\$ 10,000	\$ 8,000
Reimbursement	<u>239</u>	<u>-</u>
Total Receipts	<u>10,239</u>	<u>8,000</u>
Expenditures		
Operations	<u>11,101</u>	<u>-</u>
Total Expenditures	<u>11,101</u>	<u>-</u>
Receipts Over Expenditures	(862)	8,000
Unencumbered Cash, Beginning	<u>79,351</u>	<u>78,489</u>
Unencumbered Cash, Ending	<u><u>\$ 78,489</u></u>	<u><u>\$ 86,489</u></u>

RUSSELL COUNTY, KANSAS
 WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-31

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 53,003	\$ 65,272	\$ 140,904	\$ (75,632)
Misc	250	573	-	573
Reimbursements	100	2,776	-	2,776
Intergovernmental Revenues	65,565	71,127	20,000	51,127
Total Receipts	118,918	139,748	\$ 160,904	\$ (21,156)
Expenditures				
Personal Services	41,706	29,623	40,000	(10,377)
Contractual Services	11,557	12,229	45,000	(32,771)
Commodities	23,008	10,433	35,000	(24,567)
Capital Outlay	-	-	33,425	(33,425)
Transfer to Waldo-Paradise Fire Sp. Equip. Fund	35,000	35,756	20,000	15,756
Total Expenditures	111,271	88,041	\$ 173,425	\$ (85,384)
Receipts Over (Under) Expenditures	7,647	51,707		
Unencumbered Cash, Beginning	12,521	20,168		
Unencumbered Cash, Ending	\$ 20,168	\$ 71,875		

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-32

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

	2017 Actual	2018 Actual
Receipts		
Transfer from Waldo-Paradise General	\$ 35,000	\$ 35,756
Reimbursements	<u>3,182</u>	<u>7,600</u>
Total Receipts	<u>38,182</u>	<u>43,356</u>
Expenditures		
Operations	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	38,182	43,356
Unencumbered Cash, Beginning	<u>95,580</u>	<u>133,762</u>
Unencumbered Cash, Ending	<u><u>\$ 133,762</u></u>	<u><u>\$ 177,118</u></u>

RUSSELL COUNTY, KANSAS
 DORRANCE FIRE DISTRICT #4 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-33

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 79,240	\$ 81,982	\$ 82,883	\$ (901)
Collections	400	-	-	-
Reimbursement	100	10,800	-	10,800
	<u>79,740</u>	<u>92,782</u>	<u>\$ 82,883</u>	<u>\$ 9,899</u>
Total Receipts				
Expenditures				
Personal Services	25,233	24,879	25,000	(121)
Contractual Services	47,245	22,180	21,600	580
Commodities	6,728	19,004	15,000	4,004
Capital Outlay	-	-	47,500	(47,500)
Transfer to Dorrance Fire Sp. Equip. Fund	32,275	26,000	20,000	6,000
	<u>111,481</u>	<u>92,063</u>	<u>\$ 129,100</u>	<u>\$ (37,037)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(31,741)	719		
Unencumbered Cash, Beginning	<u>75,373</u>	<u>43,632</u>		
Unencumbered Cash, Ending	<u>\$ 43,632</u>	<u>\$ 44,351</u>		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-34

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Transfer from Dorrance General	\$ 32,275	\$ 26,000
Reimbursements	<u>2,580</u>	<u>-</u>
Total Receipts	<u>34,855</u>	<u>26,000</u>
Expenditures		
Operations	12,500	-
Capital Outlay	<u>-</u>	<u>81,626</u>
Total Expenditures	<u>12,500</u>	<u>81,626</u>
Receipts Over (Under) Expenditures	22,355	(55,626)
Unencumbered Cash, Beginning	<u>94,117</u>	<u>116,472</u>
Unencumbered Cash, Ending	<u><u>\$ 116,472</u></u>	<u><u>\$ 60,846</u></u>

RUSSELL COUNTY, KANSAS
 RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 2-35

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	\$ 619	\$ 15,546	\$ -	\$ 15,546
Taxes	76,958	92,061	93,822	(1,761)
Total Receipts	77,577	107,607	\$ 93,822	\$ 13,785
Expenditures				
Personal Services	36,320	34,963	35,000	(37)
Contractual Services	36,678	34,707	35,000	(293)
Commodities	28,963	32,636	35,000	(2,364)
Capital Outlay	-	1,558	55,000	(53,442)
Transfer to Spec. Equip.	45,000	35,000	20,000	15,000
Total Expenditures	146,961	138,864	\$ 180,000	\$ (41,136)
Receipts Over (Under) Expenditures	(69,384)	(31,257)		
Unencumbered Cash, Beginning	109,386	40,002		
Unencumbered Cash, Ending	\$ 40,002	\$ 8,745		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-36

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

	2017 Actual	2018 Actual
Receipts		
Transfer In	\$ 45,000	\$ 35,000
Reimbursements	<u>17,706</u>	<u>-</u>
Total Receipts	<u>62,706</u>	<u>35,000</u>
Expenditures		
Capital Outlay	30,000	-
Operations	16,505	-
Vehicular Equip Reclassify	<u>95,000</u>	<u>-</u>
Total Expenditures	<u>141,505</u>	<u>-</u>
Receipts Over Expenditures	(78,799)	35,000
Unencumbered Cash, Beginning	<u>222,250</u>	<u>143,451</u>
Unencumbered Cash, Ending	<u><u>\$ 143,451</u></u>	<u><u>\$ 178,451</u></u>

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-37

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Reimbursements	\$ 158,360	\$ 59,330
Transfer from Road and Bridge	<u>400,000</u>	<u>200,000</u>
Total Receipts	<u>\$ 558,360</u>	<u>\$ 259,330</u>
Expenditures		
Capital Outlay	<u>494,007</u>	<u>296,587</u>
Total Expenditures	<u>494,007</u>	<u>296,587</u>
Receipts Over (Under) Expenditures	64,353	(37,257)
Unencumbered Cash, Beginning	1,093,011	1,157,364
Prior Year Cancelled Encumbrance	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,157,364</u>	<u>\$ 1,120,107</u>

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-38

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Interest	<u>\$ 1,600</u>	<u>\$ 2,611</u>
Total Receipts	<u>1,600</u>	<u>2,611</u>
Expenditures		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,600	2,611
Unencumbered Cash, Beginning	<u>400,035</u>	<u>401,635</u>
Unencumbered Cash, Ending	<u><u>\$ 401,635</u></u>	<u><u>\$ 404,246</u></u>

RUSSELL COUNTY, KANSAS
 HOSPITAL BOARD 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)

Schedule 2-39

	2017 Actual	2018		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 549,945	\$ 592,284	\$ 611,326	\$ (19,042)
Total Receipts	<u>549,945</u>	<u>592,284</u>	<u>\$ 611,326</u>	<u>\$ (19,042)</u>
Expenditures				
Appropriations	<u>549,945</u>	<u>592,284</u>	<u>611,326</u>	<u>(19,042)</u>
Total Expenditures	<u>549,945</u>	<u>592,284</u>	<u>\$ 611,326</u>	<u>\$ (19,042)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

RUSSELL COUNTY, KANSAS
DISTRICT COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-40

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

	2017 Actual	2018 Actual
Receipts		
Court Costs	\$ 50,545	\$ 51,974
State Fees	260,091	365,427
Law Library	5,523	6,898
Judgments and Restitutions	56,001	20,560
Indigent Defense Services	10,803	17,352
Bonds	98,216	82,107
Fees	7,557	11,456
Total Receipts	488,736	555,774
Expenditures		
Court Costs	50,545	51,974
State Fees	258,386	365,427
Law Library	5,523	6,898
Judgments and Restitutions	82,149	23,219
Indigent Defense Services	10,803	17,352
Bonds	76,016	11,456
Fees	7,557	91,246
Total Expenditures	490,979	567,572
Receipts Over (Under) Expenditures	(2,243)	(11,798)
Unencumbered Cash, Beginning	86,000	83,757
Unencumbered Cash, Ending	\$ 83,757	\$ 71,959

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-41

Regulatory Basis

For the Year Ended December 31, 2018

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

	2017 Actual	2018 Actual
Receipts		
Transfer from Tourism & Convention	\$ 55,609	\$ 114,846
Collections	3,040	360
Interest	258	405
	<u>58,907</u>	<u>115,611</u>
Total Receipts		
Expenditures		
Personal Services	-	-
Commodities	79	18,103
Contractual Services	70,710	65,877
	<u>70,789</u>	<u>83,980</u>
Total Expenditures		
Receipts Over Expenditures	(11,882)	31,631
Unencumbered Cash, Beginning	150,525	138,643
Unencumbered Cash, Ending	<u>\$ 138,643</u>	<u>\$ 170,274</u>

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-42

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

	2017 Actual	2018 Actual
Receipts		
Collections	\$ 21,711	\$ 34,034
Reimbursements	2,135	-
Interest	167	251
	<u>24,013</u>	<u>34,285</u>
Total Receipts		
Expenditures		
Personal Services	-	-
Commodities	788	130
Contractual Services	51,910	58,995
	<u>52,698</u>	<u>59,125</u>
Total Expenditures		
Receipts Over Expenditures	(28,685)	(24,840)
Unencumbered Cash, Beginning	116,855	88,170
Unencumbered Cash, Ending	<u>\$ 88,170</u>	<u>\$ 63,330</u>

* Last year this fund was combined with the Economic Development Fund

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-43

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

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
Collections	<u>\$ 12,389</u>	<u>\$ 12,513</u>
Total Receipts	<u>12,389</u>	<u>12,513</u>
Expenditures		
Contractual Services	<u>12,509</u>	<u>12,633</u>
Total Expenditures	<u>12,509</u>	<u>12,633</u>
Receipts Over Expenditures	(120)	(120)
Unencumbered Cash, Beginning	<u>869</u>	<u>749</u>
Unencumbered Cash, Ending	<u><u>\$ 749</u></u>	<u><u>\$ 629</u></u>

RUSSELL COUNTY, KANSAS
ANIMAL RESPONSE TEAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-44

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

	2017 Actual	2018 Actual
Receipts		
Collections	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Contractual Services	2,079	-
Total Expenditures	2,079	-
Receipts Over Expenditures	(2,079)	-
Unencumbered Cash, Beginning	8,966	6,887
Unencumbered Cash, Ending	<u>\$ 6,887</u>	<u>\$ 6,887</u>

RUSSELL COUNTY, KANSAS
 BOND AND INTEREST 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)

Schedule 2-45

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ -	\$ -	\$ -	\$ -
Collections	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Bond and Interest	-	-		-
Total Expenditures	-	-	\$ -	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	1,878	1,878		
Unencumbered Cash, Ending	\$ 1,878	\$ 1,878		

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-46

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

	2017 Actual	2018 Actual
Receipts		
Transfer from General	\$ -	\$ -
Transfer from Economic Development	-	-
Transfer from Oil and Gas Depletion	8	-
Reimbursement	-	-
Misc	-	-
	<hr/>	<hr/>
Total Receipts	<hr/> 8	<hr/> -
Expenditures		
Capital Outlay	385,015	33,882
	<hr/>	<hr/>
Total Expenditures	<hr/> 385,015	<hr/> 33,882
Receipts Over (Under) Expenditures	(385,007)	(33,882)
Unencumbered Cash, Beginning	2,165,180	1,780,173
	<hr/>	<hr/>
Unencumbered Cash, Ending	<hr/> \$ 1,780,173	<hr/> \$ 1,746,291

RUSSELL 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)

Schedule 2-47

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
State of Kansas - Orphan Tires	\$ 131	\$ 224	\$ -	\$ 224
Charges for Services	698,630	381,239	463,915	(82,676)
Total Receipts	698,761	381,463	463,915	(82,452)
Expenditures				
Personal Services	66,509	68,528	82,000	(13,472)
Commodities	49,788	38,530	277,100	(238,570)
Contractual Services	191,143	161,581	60,000	101,581
Capital Outlay	142,365	61,730	62,000	(270)
Reimburse Road and Bridge	67,475	78,371	-	78,371
Total Expenditures	517,280	408,740	\$ 481,100	\$ (72,360)
Receipts Over (Under) Expenditures	181,481	(27,277)		
Unencumbered Cash, Beginning	86,056	267,537		
Unencumbered Cash, Ending	\$ 267,537	\$ 240,260		

RUSSELL COUNTY, KANSAS
 OIL & GAS VALUATION DEPLETION 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)

Schedule 2-48

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Receipts	\$ 899	\$ 2,505	\$ -	\$ 2,505
Total Receipts	<u>899</u>	<u>2,505</u>	<u>\$ -</u>	<u>\$ 2,505</u>
Expenditures				
Appropriations	<u>8</u>	<u>-</u>	<u>8</u>	<u>(8)</u>
Total Expenditures	<u>8</u>	<u>-</u>	<u>\$ 8</u>	<u>\$ (8)</u>
Receipts Over (Under) Expenditures	891	2,505		
Unencumbered Cash, Beginning	<u>8</u>	<u>899</u>		
Unencumbered Cash, Ending	<u>\$ 899</u>	<u>\$ 3,404</u>		

RUSSELL COUNTY, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	\$ 10,038,719	\$ 710,449	\$ 173,498	\$ 10,575,670
Advance Taxes	262,115	-	160,280	101,835
Escaped Taxes	589	250	-	839
Motor Vehicle Taxes	285,997	60,972	24,311	322,658
MV Rental Excise Taxes	225	12	-	237
Delinquent Personal Taxes	6,418	15,358	1,527	20,249
Commercial Taxes	4,508	-	42	4,466
Real Estate Redemption	133,699	-	24,654	109,045
Protested Tax	160	-	-	160
Special City and County Highway	-	408,258	390,837	17,421
Mineral Tax	11,495	58,291	54,173	15,613
Micro Loan Grant/Neighborhood Revitalization	2,593	285,670	285,736	2,527
Russell Co. Drug Seizure Fund	14,196	-	3,740	10,456
ABC State Tax/DEA Drug Fund	502	1	-	503
Total Distributable Funds	<u>10,761,216</u>	<u>1,539,261</u>	<u>1,118,798</u>	<u>11,181,679</u>
 Total State Tax Funds	 <u>-</u>	 <u>153,354</u>	 <u>153,354</u>	 <u>-</u>
 Subdivision Funds:				
School Districts	-	4,496,021	4,496,021	-
Cities	-	2,483,928	2,483,238	690
Townships	801	1,497,302	1,498,103	-
Cemetery Districts	5	32,858	32,860	3
Water Shed Districts	1	94	95	-
Osborne Fire District	-	14,164	14,164	-
Agricultural Extension Council	-	145,707	145,707	-
Central Kansas Library	-	135,484	135,484	-
Motor Vehicle Licenses	70,139	1,143,912	1,062,967	151,084
Prosecuting Attorney Training	2,003	2,408	-	4,411
Total Subdivision Funds	<u>72,949</u>	<u>9,951,878</u>	<u>9,868,639</u>	<u>156,188</u>
 Total Payroll Clearing	 <u>464,010</u>	 <u>3,260,249</u>	 <u>3,212,690</u>	 <u>511,569</u>
 Total Agency Funds	 <u>\$ 11,298,175</u>	 <u>\$ 14,904,742</u>	 <u>\$ 14,353,481</u>	 <u>\$ 11,849,436</u>

RUSSELL COUNTY, KANSAS
 LAW LIBRARY
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 RELATED MUNICIPAL ENTITY
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

Schedule 4-1

	2017 Actual	2018 Actual
Receipts		
Transfer from District Court	\$ 5,511	\$ 6,889
Total Receipts	<u>5,511</u>	<u>6,889</u>
Expenditures		
Operations	<u>6,904</u>	<u>4,806</u>
Total Expenditures	<u>6,904</u>	<u>4,806</u>
Receipts (Under) Expenditures	(1,393)	2,083
Unencumbered Cash, Beginning	<u>28,148</u>	<u>26,755</u>
Unencumbered Cash, Ending	<u><u>\$ 26,755</u></u>	<u><u>\$ 28,838</u></u>

RUSSELL COUNTY, KANSAS
 FREE FAIR BOARD
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 RELATED MUNICIPAL ENTITY
 Regulatory Basis

Schedule 4-2

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

	2017 Actual	2018 Actual
Receipts		
County Appropriations	\$ 42,814	\$ 43,572
Entertainment, Concessions and Booth Rentals	2,170	2,415
Livestock Sale Proceeds	68,173	47,821
Horse Show	-	150
Interest	206	274
Miscellaneous Income	-	157
Sponsorships	12,257	12,055
Total Receipts	<u>125,620</u>	<u>106,444</u>
Expenditures		
Ribbons, Awards and Judges	1,979	1,737
Advertising	3,164	3,066
Miscellaneous Fair Expense	4,889	1,684
Rental Expense	800	800
Administrative Expenses	3,660	4,849
Equipment	2,124	306
Contract Labor	1,217	1,715
Entertainment	29,310	32,759
Premiums	77,993	57,649
Total Expenditures	<u>125,136</u>	<u>104,565</u>
Receipts Over (Under) Expenditures	484	1,879
Unencumbered Cash, Beginning	<u>65,932</u>	<u>66,416</u>
Unencumbered Cash, Ending	<u>\$ 66,416</u>	<u>\$ 68,295</u>