RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

RUSSELL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 11
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	14
Special Purpose Funds	
Road and Bridge Fund	15
Special Bridge Fund	16
Special Road and Bridge Fund	17
Noxious Weed Fund	18
Noxious Weed Capital Outlay Fund	19
County Health Fund	20
Parks and Recreation Fund	21
Special Alcohol Fund	22
4-H Building Maintenance Fund	23
Election Fund	24
Appraiser's Cost Fund	25
Ambulance Fund	26
Ambulance Special Equipment Fund	27
Emergency Telephone Service Fund	28
Employee Benefits Fund	29
Tourism and Convention Fund	30
Historical Society Fund	31
Mental Health Fund	32
Developmental Services Fund	33
Economic Development Fund	34
Economic Development Loan Fund	35
Service Program for the Elderly Fund	36
Free Fair Fund	37
Sheriff's Drug Fund	38
Sheriff Concealed Carry Fund	39
Sheriff Offender Registration Fund	40
Gorham Fire District #1 General Fund	41
Gorham Fire District #1 Special Equipment Fund	42
Lucas Fire District #2 General Fund	43
Lucas Fire District #2 Special Equipment Fund	44
Waldo-Paradise Fire District #3 General Fund	45
Waldo-Paradise Fire District #3 Special Equipment Fund	46
Dorrance Fire District #4 General Fund	47
Dorrance Fire District #4 Special Equipment Fund	48
Russell County Fire District #5 General Fund	49
Russell County Fire District #5 Special Equipment Fund	50

RUSSELL COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	Page Number
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
Special Purpose Funds (continued)	
Special Machinery Fund	51
Landfill Closing Fund	52
Hospital Board Fund	53
Addiction Prevention Fund	54
Register of Deeds Technology Fee Fund	55
County Treasurer Technology Fee Fund	56
County Clerk Technology Fee Fund	57
Convention and Visitors Bureau Board Fund	58
Economic Development Board Fund	59
Citizen Review Board Fund	60
Animal Response Team Fund	61
Grant Fund	62
Special Hell Creek Bridge Fund	63
Bond and Interest Fund	64
Capital Projects Fund	
Capital Improvement Fund	65
Business Fund	
Solid Waste	66
Trust Fund	
Oil and Gas Valuation Depletion	67
Schedule 3	
Schedule and Receipts and Disbursements - Regulatory Basis	
Agency Funds	68
Schedule 4	
Schedule and Receipts and Disbursements - Regulatory Basis	
Law Library	69
Free Fair Board	70

July 1, 2025

County Commissioners
Russell County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 2,959,958	$ -	$ 4,231,384	$ 5,054,573	$ 2,136,769	$ 152,586	$ 2,289,355
Special Purpose Funds							
Road and Bridge	766,731	-	3,333,961	2,709,512	1,391,180	881	1,392,061
Special Bridge	364,984	-	307,235	189,253	482,966	-	482,966
Special Road and Bridge	457,503	-	242,457	270,869	429,091	1	429,092
Noxious Weed	168,694	-	329,446	392,470	105,670	265	105,935
Noxious Weed Capital Outlay	-	-	50,000	-	50,000	-	50,000
County Health	467,850	-	584,311	508,618	543,543	15,364	558,907
Parks and Recreation	32,362	-	5,147	12,500	25,009	-	25,009
Special Alcohol	7,221	-	5,147	11,800	568	-	568
4-H Building Maintenance	85,904	-	23,561	70,123	39,342	78	39,420
Election	168,477	-	147,786	155,791	160,472	-	160,472
Appraiser's Cost	34,847	-	259,188	249,133	44,902	601	45,503
Ambulance	135,978	-	1,202,440	1,032,722	305,696	4,180	309,876
Ambulance Special Equipment	24,315	-	1,450	8,856	16,909	-	16,909
Emergency Telephone Service	184,735	-	64,969	55,140	194,564	-	194,564
Employee Benefits	597,861	-	2,858,287	2,526,284	929,864	-	929,864
Tourism and Convention	6,790	-	95,057	95,057	6,790	-	6,790
Historical Society	-	-	61,011	61,011	-	-	-
Mental Health	-	-	41,291	41,291	-	-	-
Developmental Services	-	-	94,823	94,823	-	-	-
Economic Development	284,211	-	250,000	250,000	284,211	-	284,211
Economic Development Loan	67,494	-	12,328	15,000	64,822	-	64,822
Service Program for the Elderly	-	-	121,181	121,000	181	-	181
Free Fair	-	-	25,521	25,521	-	-	-
Sheriff Drug	900	-	-	-	900	-	900
Sheriff Concealed Carry	5,736	-	1,180	-	6,916	-	6,916
Sheriff Offender Registration	11,260	-	2,360	-	13,620	-	13,620
Gorham Fire District #1	101,116	-	176,405	145,822	131,699	364	132,063
Gorham Fire District #1 Special Equipment	69,704	-	102,200	54,308	117,596	31	117,627
Lucas Fire District #2	54,315	-	78,910	88,022	45,203	4,900	50,103
Lucas Fire District #2 Special Equipment	159,489	-	24,900	47,981	136,408	-	136,408
Waldo-Paradise Fire District #3	118,998	-	132,409	115,567	135,840	1,268	137,108
Waldo-Paradise Fire District #3 Special Equipment	237,008	-	45,000	-	282,008	-	282,008
Dorrance Fire District #4	113,000	-	130,193	85,769	157,424	1,861	159,285
Dorrance Fire District #4 Special Equipment	167,026	-	40,000	-	207,026	-	207,026
Russell County Fire District #5	23,798	-	136,089	117,061	42,826	3,021	45,847

(Continued)

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

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Russell County Fire District #5 Special Equipment	$ 73,865	$ -	$ 37,000	$ -	$ 110,865	$ -	$ 110,865
Special Machinery	2,002,315	-	131,333	533,473	1,600,175	-	1,600,175
Landfill Closing	415,473	-	-	-	415,473	-	415,473
Hospital Board	-	-	719,702	719,702	-	-	-
Addiction Prevention	13,015	-	12,827	-	25,842	-	25,842
Register of Deeds Technology Fees	39,678	-	10,053	-	49,731	-	49,731
County Treasurer Technology Fees	12,434	-	2,686	-	15,120	-	15,120
County Clerk Technology Fees	6,928	-	2,686	-	9,614	-	9,614
Convention and Visitors Bureau Board	191,293	-	97,655	88,470	200,478	462	200,940
Economic Development Board	192,595	-	274,836	233,111	234,320	3,574	237,894
Citizen Review Board	633	-	12,056	12,052	637	-	637
Animal Response Team	6,887	-	-	2,267	4,620	-	4,620
Grant	137,911	-	200,584	105,565	232,930	-	232,930
Special Hell Creek Bridge	401,250	-	120,000	83,500	437,750	-	437,750
Bond and Interest Funds							
Bond and Interest	1,878	-	-	-	1,878	-	1,878
Capital Projects Funds							
Capital Improvement	1,939,119	-	497,046	228,444	2,207,721	-	2,207,721
Business Funds							
Solid Waste	179,906	-	726,074	586,362	319,618	4,265	323,883
Trust Funds							
Oil and Gas Valuation Depletion	826	-	-	826	-	-	-
Total Primary Government	$ 13,494,271	$ -	$ 18,062,165	$ 17,199,649	$ 14,356,787	$ 193,702	$ 14,550,489
Related Municipal Entities							
Law Library	$ 61,033	$ -	$ 5,701	$ -	$ 66,734	$ -	$ 66,734
Free Fair Board	59,096	-	102,727	109,751	52,072	-	52,072
Total Related Municipal Entities	$ 120,129	$ -	$ 108,428	$ 109,751	$ 118,806	$ -	$ 118,806
Total Reporting Entity (Excluding Agency Funds)	$ 13,614,400	$ -	$ 18,170,593	$ 17,309,400	$ 14,475,593	$ 193,702	$ 14,669,295

Composition of Cash:	
Checking Accounts	$ 25,695,976
Certificates of Deposit	2,572,835
Petty Cash	500
Total Cash Primary Government	$ 28,269,311
Related Municipal Entities	118,806
Total Cash	$ 28,388,117
Agency Funds	(13,718,822)
Total Reporting Entity (Excluding Agency Funds)	$ 14,669,295

STATEMENT 1 (Continued)

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

Note 1: Summary of Significant Accounting Policies

Reporting Entity

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

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

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

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

Basis of Presentation

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

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

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The 2024 budget was amended for the Solid Waste Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

Note 2: Budgetary Information (Continued)

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

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

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statues

For the year ended December 31, 2024, there were no material statutory violations.

Note 4: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policies that would further limit its investment choices.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods".

Note 4: Deposits and Investments (Continued)

At December 31, 2024, the County's carrying amount of deposits was $28,268,811 and the bank balance was $29,100,212. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $1,372,936 was covered by federal depository insurance, and the remaining balance 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.

Note 5: Other Post Employment Benefits

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Compensated Absences

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

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

Landfill Closure and Post-Closure Cost

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

Note 6: Defined Benefit Pension Plan

Plan Description. Russell County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 7.15% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan were $393,763 for KPERS and $143,402 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,423,748 and $1,332,530 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Interfund Loan

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

Note 8: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Economic Development	Commission Approved	$ 250,000
General	Capital Improvement	K.S.A. 19-120	5,803
Special Road and Bridge	Special Hell Creek Bridge	Commission Approved	120,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	50,000
Solid Waste	Noxious Weed	Commission Approved	2,000
Gorham Fire #1	Gorham Fire # 1 Special Equip.	K.S.A. 19-3612c	45,000
Lucas Fire #2	Lucas Fire #2 Special Equip.	K.S.A. 19-3612c	24,900
Waldo-Paradise Fire #3	Waldo-Paradise Fire #3 Special Equip.	K.S.A. 19-3612c	45,000
Dorrance Fire #4	Dorrance Fire #4 Special Equip.	K.S.A. 19-3612c	40,000
Russell County Fire #5	Russell County Fire #5 Special Equip.	K.S.A. 19-3612c	37,000
Economic Development	Economic Development Board	Commission Approved	250,000
Tourism and Convention	Tourism and Convention Board	Commission Approved	95,057
Oil & Gas Valuation Depletion	General	Commission Approved	826
			$ 965,586

Note 9: Claims and Judgements

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

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

Note 10: Related Party Transactions

In a governmental entity, related parties include members of the governing body, Board members, administrative officials, and immediate families of administrative officials, Board members, and members of the governing body. In 2024, there were transactions between the County and the following related parties for amounts that were not material.

Strobel Door

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

Nex-Tech

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

Note 11: Subsequent events

Management has evaluated subsequent events through the date of July 1, 2025, which is the date the financial statement was available to be issued.

Note 12: Long-Term Debt

ISSUE	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation									
Hospital Bonds Series 2004	.4 - 2.15%	7/1/2004	$ 5,500,000	10/1/2024	$ 430,000	$ -	$ 430,000	$ -	$ 9,245
Finance Lease									
Fire District #1 - Firetruck	2.00%	3/1/2023	213,500	3/1/2027	172,474	-	41,846	130,628	3,449
Total Contractual Indebtedness					$ 602,474	$ -	$ 471,846	$ 130,628	$ 12,694

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

	2025	2026	2027	2028	2029	Total
PRINCIPAL						
Fire District #1 - Firetruck	$ 42,683	$ 43,537	$ 44,408	$ -	$ -	$ 130,628
INTEREST						
Fire District #1 - Firetruck	$ 2,613	$ 1,759	$ 888	$ -	$ -	$ 5,260
Total Principal and Interest	$ 45,296	$ 45,296	$ 45,296	$ -	$ -	$ 135,888

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 5,421,805	$ -	$ 5,421,805	$ 5,054,573	$ (367,232)
Special Purpose Funds					
Road and Bridge	3,193,360	-	3,193,360	2,709,512	(483,848)
Special Bridge	435,000	-	435,000	189,253	(245,747)
Special Road and Bridge Fund	496,157	-	496,157	270,869	(225,288)
Noxious Weed	428,944	-	428,944	392,470	(36,474)
County Health	598,650	-	598,650	508,618	(90,032)
Parks and Recreation	19,358	-	19,358	12,500	(6,858)
Special Alcohol	22,858	-	22,858	11,800	(11,058)
4-H Bldg Maintenance	85,000	-	85,000	70,123	(14,877)
Election	210,000	-	210,000	155,791	(54,209)
Appraiser's Cost	259,200	-	259,200	249,133	(10,067)
Ambulance	1,055,550	-	1,055,550	1,032,722	(22,828)
Emergency Telephone Service	184,970	-	184,970	55,140	(129,830)
Employee Benefits	2,615,000	-	2,615,000	2,526,284	(88,716)
Tourism and Convention	100,790	-	100,790	95,057	(5,733)
Historical Society	60,518	-	60,518	61,011	493
Mental Health	40,980	-	40,980	41,291	311
Developmental Service	93,611	-	93,611	94,823	1,212
Economic Development	268,036	-	268,036	250,000	(18,036)
Service Program for the Elderly	121,000	-	121,000	121,000	-
Free Fair	25,000	-	25,000	25,521	521
Sheriff's Drug Fund	10,520	-	10,520	-	(10,520)
Sheriff Concealed Carry	5,895	-	5,895	-	(5,895)
Sheriff Offender Registration	4,870	-	4,870	-	(4,870)
Gorham Fire District #1	182,907	-	182,907	145,822	(37,085)
Lucas Fire District #2	99,716	-	99,716	88,022	(11,694)
Waldo-Paradise Fire District #3	186,746	-	186,746	115,567	(71,179)
Dorrance Fire District #4	163,123	-	163,123	85,769	(77,354)
Russell County Fire District #5	148,250	-	148,250	117,061	(31,189)
Hospital Board	714,022	-	714,022	719,702	5,680
Addiction Prevention	5,000	-	5,000	-	(5,000)
Solid Waste	670,669	-	670,669	586,362	(84,307)
Oil and Gas Valuation Depletion	2,617	-	2,617	826	(1,791)
	$ 17,930,122	$ -	$ 17,930,122	$ 15,786,622	$ (2,143,500)

See Independent Auditor's Report.

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem taxes	$ 1,046,095	$ 1,082,890	$ (36,795)
Motor vehicle taxes	178,135	111,697	66,438
Recreational vehicle taxes	3,620	2,303	1,317
Delinquent taxes	2,851	-	2,851
Commercial vehicle taxes	10,585	8,505	2,080
16/20 M truck taxes	11,754	9,406	2,348
Countywide sales and use taxes	1,403,336	1,031,000	372,336
Use of money and property	555,845	-	555,845
Mineral production tax	14,980	27,000	(12,020)
Local alcoholic liquor tax	5,147	6,228	(1,081)
Collections	140,830	300,000	(159,170)
Reimbursements	70,011	60,000	10,011
Hospital sales tax	563,040	419,000	144,040
Hospital use tax	156,553	112,000	44,553
Intergovernmental	25,236	40,257	(15,021)
Bond proceeds	3,146	-	3,146
Miscellaneous	39,394	25,000	14,394
Transfers in	826	-	826
Total Cash Receipts	$ 4,231,384	$ 3,235,286	$ 996,098
EXPENDITURES			
County Commissioners	$ 63,249	$ 60,250	$ 2,999
County Clerk	104,414	190,000	(85,586)
County Treasurer	171,566	196,005	(24,439)
County Attorney/County Counselor/Coroner	149,390	173,973	(24,583)
Juvenile care	2,886	10,000	(7,114)
Register of Deeds	105,958	103,450	2,508
Sheriff, Jail & Lake	1,533,152	1,633,114	(99,962)
Unified Court	90,435	95,280	(4,845)
Courthouse/Public Service	873,772	854,680	19,092
Soil Conservation	30,500	30,500	-
GIS Mapping/Zoning	85,520	104,288	(18,768)
Emergency Preparedness	74,627	90,550	(15,923)
Zoning	1,898	19,000	(17,102)
911 Emergency Service	424,845	469,480	(44,635)
Sales tax in and out	1,086,408	860,467	225,941
Road improvements	-	274,991	(274,991)
Miscellaneous	150	-	150
Transfers out	255,803	255,777	26
Total Cash Expenditures	$ 5,054,573	$ 5,421,805	$ (367,232)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (823,189)		
UNENCUMBERED CASH - JANUARY 1	2,959,958		
UNENCUMBERED CASH - DECEMBER 31	$ 2,136,769		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 2,094,825	$ 2,194,888	$ (100,063)
Motor vehicle	129,288	83,735	45,553
Recreational vehicle tax	2,619	1,727	892
Delinquent	2,006	-	2,006
16/20 M Truck Tax	7,278	7,051	227
Commercial vehicle fees	7,909	6,376	1,533
Redemptions	25,885	-	25,885
Special city and county highway	354,787	397,834	(43,047)
Collections	144,673	100,800	43,873
Reimbursements	564,691	-	564,691
Total Cash Receipts	$ 3,333,961	$ 2,792,411	$ 541,550
EXPENDITURES			
Personnel services	$ 848,775	$ 875,000	$ (26,225)
Contractual services	682,734	1,924,860	(1,242,126)
Commodities	1,174,456	88,500	1,085,956
Capital outlay	3,547	5,000	(1,453)
Transfers out	-	300,000	(300,000)
Total Expenditures	$ 2,709,512	$ 3,193,360	$ (483,848)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 624,449		
UNENCUMBERED CASH - JANUARY 1	766,731		
UNENCUMBERED CASH - DECEMBER 31	$ 1,391,180		

RUSSELL COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	$ 292,397	$ 308,513	$ (16,116)
Motor vehicle tax	4,976	-	4,976
Recreational vehicle tax	110	-	110
16/20 M vehicle tax	1,794	-	1,794
Commercial vehicle tax	31	-	31
Delinquent tax	138	-	138
Redemptions	7,249	-	7,249
Reimbursements	540	-	540
Total Cash Receipts	$ 307,235	$ 308,513	$ (1,278)
EXPENDITURES			
Personnel services	$ 95,351	$ 150,000	$ (54,649)
Contractual services	88,650	285,000	(196,350)
Commodities	4,612	-	4,612
Capital outlay	640	-	640
Total Expenditures	$ 189,253	$ 435,000	$ (245,747)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 117,982		
UNENCUMBERED CASH - JANUARY 1	364,984		
UNENCUMBERED CASH - DECEMBER 31	$ 482,966		

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem tax	$ 218,055	$ 227,940	$ (9,885)
Motor vehicle tax	17,987	11,931	6,056
Recreational vehicle tax	364	246	118
16/20 M vehicle tax	895	1,005	(110)
Commercial vehicle tax	1,121	908	213
Delinquent tax	276	-	276
Redemptions	3,206	-	3,206
Reimbursements	553	-	553
Total Cash Receipts	$ 242,457	$ 242,030	$ 427
EXPENDITURES			
Contractual services	$ 303	$ -	$ 303
Commodities	150,566	496,157	(345,591)
Transfers out	120,000	-	120,000
Total Expenditures	$ 270,869	$ 496,157	$ (225,288)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,412)		
UNENCUMBERED CASH - JANUARY 1	457,503		
UNENCUMBERED CASH - DECEMBER 31	$ 429,091		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 163,743	$ 170,952	$ (7,209)
Motor vehicle	14,404	9,623	4,781
Recreational vehicle tax	291	198	93
Delinquent	227	-	227
16/20 M Truck	671	810	(139)
Commercial vehicle fees	906	733	173
Redemptions	2,674	-	2,674
Collections	144,530	155,000	(10,470)
Transfers in	2,000	-	2,000
Total Cash Receipts	$ 329,446	$ 337,316	$ (7,870)
EXPENDITURES			
Personnel services	$ 137,728	$ 146,000	$ (8,272)
Contractual services	13,637	23,096	(9,459)
Commodities	162,549	248,948	(86,399)
Capital outlay	28,556	10,900	17,656
Transfer out	50,000	-	50,000
Total Expenditures	$ 392,470	$ 428,944	$ (36,474)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (63,024)		
UNENCUMBERED CASH - JANUARY 1	168,694		
UNENCUMBERED CASH - DECEMBER 31	$ 105,670		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	50,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	50,000
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	50,000

RUSSELL COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 202,078	$ 211,204	$ (9,126)
Motor vehicle	17,334	11,361	5,973
Recreational vehicle	351	234	117
Delinquent	275	-	275
16/20 M Truck	911	957	(46)
Commercial vehicle fees	1,072	865	207
Redemptions	3,560	-	3,560
Collections	197,363	116,000	81,363
Intergovernmental	159,490	-	159,490
Miscellaneous	1,877	-	1,877
Total Cash Receipts	$ 584,311	$ 340,621	$ 243,690
EXPENDITURES AND TRANSFERS			
Personnel services	$ 251,339	$ 245,000	$ 6,339
Contractual services	90,373	125,650	(35,277)
Commodities	163,550	205,000	(41,450)
Capital outlay	3,356	23,000	(19,644)
Total Expenditures	$ 508,618	$ 598,650	$ (90,032)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 75,693		
UNENCUMBERED CASH - JANUARY 1	467,850		
UNENCUMBERED CASH - DECEMBER 31	$ 543,543		

RUSSELL COUNTY, KANSAS
PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 5,147	$ 6,228	$ (1,081)
EXPENDITURES			
Commodities	$ 12,500	$ 19,358	$ (6,858)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,353)		
UNENCUMBERED CASH - JANUARY 1	32,362		
UNENCUMBERED CASH - DECEMBER 31	$ 25,009		

RUSSELL COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 5,147	$ 18,683	$ (13,536)
EXPENDITURES			
Contractual services	$ 11,800	$ 10,402	$ 1,398
Transfers out	-	12,456	(12,456)
Total Expenditures	$ 11,800	$ 22,858	$ (11,058)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,653)		
UNENCUMBERED CASH - JANUARY 1	7,221		
UNENCUMBERED CASH - DECEMBER 31	$ 568		

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 12,731	$ 12,634	$ 97
Motor vehicle	6,738	4,897	1,841
Recreational vehicle	135	101	34
Delinquent	96	-	96
16/20 M Truck	129	412	(283)
Commercial vehicle fees	457	373	84
Redemptions	400	-	400
Collections	2,875	1,000	1,875
Total Cash Receipts	$ 23,561	$ 19,417	$ 4,144
EXPENDITURES AND TRANSFERS			
Personnel services	$ -	$ 30,000	$ (30,000)
Contractual services	26,524	14,500	12,024
Commodities	22,390	10,000	12,390
Capital outlay	21,209	30,500	(9,291)
Total Expenditures	$ 70,123	$ 85,000	$ (14,877)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (46,562)		
UNENCUMBERED CASH - JANUARY 1	85,904		
UNENCUMBERED CASH - DECEMBER 31	$ 39,342		

RUSSELL COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 123,262	$ 129,090	$ (5,828)
Motor vehicle	7,893	5,465	2,428
Recreational vehicle	159	113	46
Delinquent	123	-	123
16/20 M Truck	277	460	(183)
Commercial vehicle fees	513	416	97
Redemptions	1,185	-	1,185
Miscellaneous	421	-	421
Reimbursements	13,953	-	13,953
Total Cash Receipts	$ 147,786	$ 135,544	$ 12,242
EXPENDITURES AND TRANSFERS			
Personnel services	$ 93,083	$ 92,500	$ 583
Contractual services	57,311	44,000	13,311
Commodities	5,063	73,500	(68,437)
Reimbursed expense	334	-	334
Total Expenditures	$ 155,791	$ 210,000	$ (54,209)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,005)		
UNENCUMBERED CASH - JANUARY 1	168,477		
UNENCUMBERED CASH - DECEMBER 31	$ 160,472		

RUSSELL COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 224,781	$ 234,982	$ (10,201)
Motor vehicle	18,146	12,052	6,094
Recreational vehicle	367	249	118
Delinquent	277	-	277
16/20 M Truck	880	1,015	(135)
Commercial vehicle fees	1,136	918	218
Redemptions	3,058	-	3,058
Officer fees	881	-	881
Reimbursements	9,662	-	9,662
Total Cash Receipts	$ 259,188	$ 249,216	$ 9,972
EXPENDITURES AND TRANSFERS			
Personnel services	$ 213,808	$ 205,000	$ 8,808
Contractual services	25,477	18,700	6,777
Commodities	9,133	28,500	(19,367)
Miscellaneous	715	7,000	(6,285)
Total Expenditures	$ 249,133	$ 259,200	$ (10,067)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,055		
UNENCUMBERED CASH - JANUARY 1	34,847		
UNENCUMBERED CASH - DECEMBER 31	$ 44,902		

RUSSELL COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 666,908	$ 696,569	$ (29,661)
Motor vehicle	58,263	38,771	19,492
Recreational vehicle	1,177	800	377
Delinquent	881	-	881
16/20 M Truck	2,792	3,265	(473)
Commercial vehicle fees	3,652	2,952	700
Redemptions	9,693	-	9,693
Collections	447,188	270,000	177,188
Miscellaneous	11,886	-	11,886
Total Cash Receipts	$ 1,202,440	$ 1,012,357	$ 190,083
EXPENDITURES AND TRANSFERS			
Personnel services	$ 913,856	$ 866,250	$ 47,606
Contractual services	106,714	108,500	(1,786)
Commodities	12,152	52,800	(40,648)
Capital outlay	-	28,000	(28,000)
Total Expenditures	$ 1,032,722	$ 1,055,550	$ (22,828)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 169,718		
UNENCUMBERED CASH - JANUARY 1	135,978		
UNENCUMBERED CASH - DECEMBER 31	$ 305,696		

RUSSELL COUNTY, KANSAS
AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	1,450
EXPENDITURES		
Commodities	$	8,856
RECEIPTS OVER (UNDER) EXPENDITURES	$	(7,406)
UNENCUMBERED CASH - JANUARY 1		24,315
UNENCUMBERED CASH - DECEMBER 31	$	16,909

RUSSELL COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 64,969	$ 60,000	$ 4,969
EXPENDITURES			
Contractual services	$ 55,140	$ 184,970	$ (129,830)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,829		
UNENCUMBERED CASH - JANUARY 1	184,735		
UNENCUMBERED CASH - DECEMBER 31	$ 194,564		

RUSSELL COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 2,275,409	$ 2,380,559	$ (105,150)
Motor vehicle	160,115	110,124	49,991
Recreational vehicle	3,225	2,271	954
Delinquent	2,648	-	2,648
16/20 M Truck	5,998	9,273	(3,275)
Commercial vehicle fees	10,340	8,385	1,955
Redemptions	31,026	-	31,026
Reimbursements	532	-	532
Miscellaneous	368,994	-	368,994
Total Cash Receipts	$ 2,858,287	$ 2,510,612	$ 347,675
EXPENDITURES AND TRANSFERS			
Employee benefits	$ 2,526,284	$ 2,615,000	$ (88,716)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 332,003		
UNENCUMBERED CASH - JANUARY 1	597,861		
UNENCUMBERED CASH - DECEMBER 31	$ 929,864		

RUSSELL COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transient guest tax	$ 95,057	$ 94,000	$ 1,057
EXPENDITURES			
Transfers out	$ 95,057	$ 100,790	$ (5,733)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	6,790		
UNENCUMBERED CASH - DECEMBER 31	$ 6,790		

RUSSELL COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 61,011	$ 60,518	$ 493
EXPENDITURES			
Appropriations	$ 61,011	$ 60,518	$ 493
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
MENTAL HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 41,291	$ 40,980	$ 311
EXPENDITURES			
Appropriations	$ 41,291	$ 40,980	$ 311
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
DEVELOPMENTAL SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 94,823	$ 93,611	$ 1,212
EXPENDITURES			
Appropriations	$ 94,823	$ 93,611	$ 1,212
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 250,000	$ 255,777	$ (5,777)
EXPENDITURES			
Transfers out	$ 250,000	$ 268,036	$ (18,036)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	284,211		
UNENCUMBERED CASH - DECEMBER 31	$ 284,211		

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Loan repayment	$	11,496
Interest		279
Miscellaneous		553
Total Cash Receipts	$	12,328
EXPENDITURES		
Loans	$	15,000
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,672)
UNENCUMBERED CASH - JANUARY 1		67,494
UNENCUMBERED CASH - DECEMBER 31	$	64,822

RUSSELL COUNTY, KANSAS
SERVICE PROGRAM FOR THE ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 121,181	$ 121,000	$ 181
EXPENDITURES			
Appropriation	$ 121,000	$ 121,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 181		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 181		

RUSSELL COUNTY, KANSAS
FREE FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 25,521	$ 25,000	$ 521
EXPENDITURES			
Appropriation	$ 25,521	$ 25,000	$ 521
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
SHERIFF'S DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ 10,000	$ (10,000)
EXPENDITURES			
Appropriations	$ -	$ 10,520	$ (10,520)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	900		
UNENCUMBERED CASH - DECEMBER 31	$ 900		

RUSSELL COUNTY, KANSAS
SHERIFF CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 1,180	$ 700	$ 480
EXPENDITURES			
Concealed Carry Expenditures	$ -	$ 5,895	$ (5,895)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,180		
UNENCUMBERED CASH - JANUARY 1	5,736		
UNENCUMBERED CASH - DECEMBER 31	$ 6,916		

RUSSELL COUNTY, KANSAS
SHERIFF OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,360	$ 2,500	$ (140)
EXPENDITURES			
Safety expense	$ -	$ 4,870	$ (4,870)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,360		
UNENCUMBERED CASH - JANUARY 1	11,260		
UNENCUMBERED CASH - DECEMBER 31	$ 13,620		

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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 128,391	$ 177,176	$ (48,785)
Intergovernmental	47,942	-	47,942
Reimbursements	72	-	72
Total Cash Receipts	$ 176,405	$ 177,176	$ (771)
EXPENDITURES			
Personnel services	$ 19,142	$ 25,000	$ (5,858)
Contractual services	67,778	24,000	43,778
Commodities	11,396	15,000	(3,604)
Capital outlay	2,506	98,907	(96,401)
Transfers out	45,000	20,000	25,000
Total Expenditures	$ 145,822	$ 182,907	$ (37,085)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,583		
UNENCUMBERED CASH - JANUARY 1	101,116		
UNENCUMBERED CASH - DECEMBER 31	$ 131,699		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Reimbursements	$	57,200
Transfers in		45,000
Total Cash Receipts	$	102,200
EXPENDITURES		
Contractual services	$	54,308
RECEIPTS OVER (UNDER) EXPENDITURES	$	47,892
UNENCUMBERED CASH - JANUARY 1		69,704
UNENCUMBERED CASH - DECEMBER 31	$	117,596

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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 51,988	$ 78,969	$ (26,981)
Intergovernmental	26,922	-	26,922
Total Cash Receipts	$ 78,910	$ 78,969	$ (59)
EXPENDITURES			
Personnel services	$ 17,576	$ 21,449	$ (3,873)
Contractual services	27,789	14,000	13,789
Commodities	17,757	15,000	2,757
Capital outlay	-	30,419	(30,419)
Transfers out	24,900	18,848	6,052
Total Expenditures	$ 88,022	$ 99,716	$ (11,694)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,112)		
UNENCUMBERED CASH - JANUARY 1	54,315		
UNENCUMBERED CASH - DECEMBER 31	$ 45,203		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	24,900
EXPENDITURES		
Commodities	$	47,981
RECEIPTS OVER (UNDER) EXPENDITURES	$	(23,081)
UNENCUMBERED CASH - JANUARY 1		159,489
UNENCUMBERED CASH - DECEMBER 31	$	136,408

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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 67,558	$ 138,041	$ (70,483)
Intergovernmental	64,851	-	64,851
Total Cash Receipts	$ 132,409	$ 138,041	$ (5,632)
EXPENDITURES			
Personnel services	$ 31,520	$ 40,000	$ (8,480)
Contractual services	30,876	45,000	(14,124)
Commodities	8,171	35,000	(26,829)
Capital outlay	-	27,092	(27,092)
Transfers out	45,000	39,654	5,346
Total Expenditures	$ 115,567	$ 186,746	$ (71,179)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,842		
UNENCUMBERED CASH - JANUARY 1	118,998		
UNENCUMBERED CASH - DECEMBER 31	$ 135,840		

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	45,000
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	45,000
UNENCUMBERED CASH - JANUARY 1		237,008
UNENCUMBERED CASH - DECEMBER 31	$	282,008

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 130,193	$ 130,076	$ 117
EXPENDITURES			
Personnel services	$ 19,123	$ 25,000	$ (5,877)
Contractual services	24,654	10,600	14,054
Commodities	1,992	15,000	(13,008)
Capital outlay	-	71,276	(71,276)
Transfers out	40,000	41,247	(1,247)
Total Expenditures	$ 85,769	$ 163,123	$ (77,354)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 44,424		
UNENCUMBERED CASH - JANUARY 1	113,000		
UNENCUMBERED CASH - DECEMBER 31	$ 157,424		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	40,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	40,000
UNENCUMBERED CASH - JANUARY 1		167,026
UNENCUMBERED CASH - DECEMBER 31	$	207,026

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 136,068	$ 141,067	$ (4,999)
Reimbursements	21	-	21
Total Cash Receipts	$ 136,089	$ 141,067	$ (4,978)
EXPENDITURES			
Personnel services	$ 29,787	$ 35,000	$ (5,213)
Contractual services	29,864	17,676	12,188
Commodities	20,410	27,308	(6,898)
Capital outlay	-	18,345	(18,345)
Transfers out	37,000	49,921	(12,921)
Total Expenditures	$ 117,061	$ 148,250	$ (31,189)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,028		
UNENCUMBERED CASH - JANUARY 1	23,798		
UNENCUMBERED CASH - DECEMBER 31	$ 42,826		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	37,000
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	37,000
UNENCUMBERED CASH - JANUARY 1		73,865
UNENCUMBERED CASH - DECEMBER 31	$	110,865

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Reimbursements	$	131,333
EXPENDITURES		
Capital outlay	$	533,473
RECEIPTS OVER (UNDER) EXPENDITURES	$	(402,140)
UNENCUMBERED CASH - JANUARY 1		2,002,315
UNENCUMBERED CASH - DECEMBER 31	$	1,600,175

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

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

RUSSELL COUNTY, KANSAS
HOSPITAL BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 719,702	$ 714,022	$ 5,680
EXPENDITURES			
Appropriations	$ 719,702	$ 714,022	$ 5,680
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
ADDICTION PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 12,827	$ 5,000	$ 7,827
EXPENDITURES			
Appropriations	$ -	$ 5,000	$ (5,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,827		
UNENCUMBERED CASH - JANUARY 1	13,015		
UNENCUMBERED CASH - DECEMBER 31	$ 25,842		

RUSSELL COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	10,053
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	10,053
UNENCUMBERED CASH - JANUARY 1		39,678
UNENCUMBERED CASH - DECEMBER 31	$	49,731

RUSSELL COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	2,686
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,686
UNENCUMBERED CASH - JANUARY 1		12,434
UNENCUMBERED CASH - DECEMBER 31	$	15,120

RUSSELL COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	2,686
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,686
UNENCUMBERED CASH - JANUARY 1		6,928
UNENCUMBERED CASH - DECEMBER 31	$	9,614

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Collections	$	41
Interest		2,557
Transfers in		95,057
Total Cash Receipts	$	97,655
EXPENDITURES		
Contractual services	$	86,479
Commodities		1,991
Total Expenditures	$	88,470
RECEIPTS OVER (UNDER) EXPENDITURES	$	9,185
UNENCUMBERED CASH - JANUARY 1		191,293
UNENCUMBERED CASH - DECEMBER 31	$	200,478

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Collections	$	7,449
Reimbursements		17,387
Transfers in		250,000
Total Cash Receipts	$	274,836
EXPENDITURES		
Personnel services	$	139,394
Contractual services		88,085
Commodities		4,594
Capital outlay		1,038
Total Expenditures	$	233,111
RECEIPTS OVER (UNDER) EXPENDITURES	$	41,725
UNENCUMBERED CASH - JANUARY 1		192,595
UNENCUMBERED CASH - DECEMBER 31	$	234,320

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Collections	$	12,056
EXPENDITURES		
Contractual services	$	12,052
RECEIPTS OVER (UNDER) EXPENDITURES	$	4
UNENCUMBERED CASH - JANUARY 1		633
UNENCUMBERED CASH - DECEMBER 31	$	637

RUSSELL COUNTY, KANSAS
ANIMAL RESPONSE TEAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Miscellaneous	$	2,267
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,267)
UNENCUMBERED CASH - JANUARY 1		6,887
UNENCUMBERED CASH - DECEMBER 31	$	4,620

RUSSELL COUNTY, KANSAS
GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Intergovernmental	$	200,584
EXPENDITURES		
Disbursed to others	$	105,565
RECEIPTS OVER (UNDER) EXPENDITURES	$	95,019
UNENCUMBERED CASH - JANUARY 1		137,911
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	232,930

RUSSELL COUNTY, KANSAS
SPECIAL HELL CREEK BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	120,000
EXPENDITURES		
Contractual services	$	83,500
RECEIPTS OVER (UNDER) EXPENDITURES	$	36,500
UNENCUMBERED CASH - JANUARY 1		401,250
UNENCUMBERED CASH - DECEMBER 31	$	437,750

RUSSELL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	1,878
UNENCUMBERED CASH - DECEMBER 31	$ 1,878

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	491,243
Transfers in		5,803
Total Cash Receipts	$	497,046
EXPENDITURES		
Contractual services	$	223,794
Capital outlay		4,650
Total Expenditures	$	228,444
RECEIPTS OVER (UNDER) EXPENDITURES	$	268,602
UNENCUMBERED CASH - JANUARY 1		1,939,119
UNENCUMBERED CASH - DECEMBER 31	$	2,207,721

RUSSELL COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 726,074	$ 720,000	$ 6,074
EXPENDITURES			
Personnel services	$ 129,156	$ 85,000	$ 44,156
Contractual services	160,088	215,500	(55,412)
Commodities	139,353	209,300	(69,947)
Capital outlay	155,765	70,000	85,765
Transfers out	2,000	90,869	(88,869)
Total Expenditures	$ 586,362	$ 670,669	$ (84,307)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 139,712		
UNENCUMBERED CASH - JANUARY 1	179,906		
UNENCUMBERED CASH - DECEMBER 31	$ 319,618		

RUSSELL COUNTY, KANSAS
OIL & GAS VALUATION DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on idle funds	$ -	$ 900	$ (900)
EXPENDITURES			
Transfers out	$ 826	$ 2,617	$ (1,791)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (826)		
UNENCUMBERED CASH - JANUARY 1	826		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 12,359,416	$ 18,383,069	$ 18,348,996	$ 12,393,489
Advance taxes	233,096	129,769	92,860	270,005
Escaped taxes	589	-	-	589
Motor vehicle taxes	293,962	1,441,572	1,456,925	278,609
MV rental excise taxes	770	556	-	1,326
Delinquent personal taxes	11,227	104,308	97,041	18,494
Commercial taxes	1,715	86,720	85,973	2,462
Real estate redemption	31,788	250,728	326,981	(44,465)
Protested tax	160	-	-	160
Special city and county highway	56,226	406,594	401,548	61,272
Mineral tax	(8,092)	59,298	29,960	21,246
TIF Russell City	-	710	-	710
Micro loan grant/neighborhood revitalization	18,140	1,520	-	19,660
Russell County Drug Seizure	14,787	-	1,250	13,537
Sheriff Calendar	1,805	1,532	-	3,337
ABC state tax/DEA drug fund	4,402	1	3,506	897
Prosecuting attorney training	9,398	2,022	-	11,420
Total Distributable Funds	$ 13,029,389	$ 20,868,399	$ 20,845,040	$ 13,052,748
State Funds				
State Educational Building	$ -	$ 122,031	$ 122,031	$ -
State Institutional Building	-	61,016	61,016	-
Total State Funds	$ -	$ 183,047	$ 183,047	$ -
Subdivision Funds				
School Districts	$ 14,741	$ 4,846,139	$ 4,846,139	$ 14,741
Cities	36	2,912,531	2,912,531	36
Townships	-	1,724,634	1,724,634	-
Cemetery districts	90	26,336	26,251	175
Watershed districts	-	116	116	-
Osborne Fire District	-	16,282	16,282	-
Agricultural Extension Council	-	164,308	164,308	-
Central Kansas Library	-	119,068	119,068	-
Total Subdivision Funds	$ 14,867	$ 9,690,346	$ 9,690,261	$ 14,952
Outside Funds				
Motor vehicle licenses	$ 133,794	$ 2,876,364	$ 2,761,905	$ 248,253
Total Outside Funds	$ 133,794	$ 2,876,364	$ 2,761,905	$ 248,253
Payroll Clearing	$ 722,126	$ 1,552,478	$ 1,871,735	$ 402,869
Total Agency Funds	$ 13,900,176	$ 35,170,634	$ 35,351,988	$ 13,718,822

RUSSELL COUNTY, KANSAS
LAW LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfer from District Court	$	5,701
EXPENDITURES		
Operations	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	5,701
UNENCUMBERED CASH - JANUARY 1		61,033
UNENCUMBERED CASH - DECEMBER 31	$	66,734

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	102,727
EXPENDITURES		
Operations	$	109,751
RECEIPTS OVER (UNDER) EXPENDITURES	$	(7,024)
UNENCUMBERED CASH - JANUARY 1		59,096
UNENCUMBERED CASH - DECEMBER 31	$	52,072