RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

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August 12, 2026

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, 2025, 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, 2025, 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, 2025, 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 (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 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 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1102 Commercial St., Suite A
Emporia, KS 66801

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, 2025

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	$ 2,136,769	$ -	$ 5,456,894	$ 5,244,986	$ 2,348,677	$ 112,652	$ 2,461,329
Special Purpose Funds							
Road and Bridge	1,391,180	-	2,034,925	2,463,656	962,449	1,521	963,970
Special Bridge	482,966	-	138,243	132,890	488,319	-	488,319
Special Road and Bridge	429,091	-	239,608	125,276	543,423	1,272	544,695
Noxious Weed	105,670	-	325,544	409,261	21,953	954	22,907
Noxious Weed Capital Outlay	50,000	-	50,000	-	100,000	-	100,000
County Health	543,543	-	244,473	325,581	462,435	241	462,676
Parks and Recreation	25,009	-	6,534	-	31,543	-	31,543
Special Alcohol	568	-	6,534	3,000	4,102	-	4,102
4-H Building Maintenance	39,342	-	66,189	83,461	22,070	38	22,108
Election	160,472	-	102,485	111,089	151,868	372	152,240
Appraiser's Cost	44,902	-	226,944	239,842	32,004	1,035	33,039
Ambulance	305,696	-	1,045,591	1,087,508	263,779	1,851	265,630
Ambulance Special Equipment	16,909	-	-	-	16,909	-	16,909
Emergency Telephone Service	194,564	-	69,987	220,921	43,630	-	43,630
Employee Benefits	929,864	-	2,776,743	2,535,258	1,171,349	-	1,171,349
Tourism and Convention	6,790	-	90,444	90,444	6,790	-	6,790
Historical Society	-	-	60,409	60,409	-	-	-
Mental Health	-	-	39,270	39,270	-	-	-
Developmental Services	-	-	91,101	91,101	-	-	-
Economic Development	284,211	-	250,000	261,471	272,740	-	272,740
Economic Development Loan	64,822	-	12,925	30,000	47,747	-	47,747
Service Program for the Elderly	181	-	119,821	120,002	-	-	-
Free Fair	-	-	80,295	80,295	-	-	-
Sheriff Drug	900	-	73	-	973	-	973
Sheriff Concealed Carry	6,916	-	487	6,180	1,223	-	1,223
Sheriff Offender Registration	13,620	-	2,260	13,147	2,733	-	2,733
Gorham Fire District #1	131,699	-	84,388	107,153	108,934	739	109,673
Gorham Fire District #1 Special Equipment	117,596	-	62,525	133,929	46,192	-	46,192
Lucas Fire District #2	45,203	-	82,084	86,900	40,387	11,761	52,148
Lucas Fire District #2 Special Equipment	136,408	-	57,068	-	193,476	-	193,476
Waldo-Paradise Fire District #3	135,840	-	108,910	153,173	91,577	3,973	95,550
Waldo-Paradise Fire District #3 Special Equipment	282,008	-	46,685	-	328,693	-	328,693
Dorrance Fire District #4	157,424	-	80,545	85,738	152,231	500	152,731
Dorrance Fire District #4 Special Equipment	207,026	-	40,780	-	247,806	-	247,806
Russell County Fire District #5	42,826	-	139,904	151,563	31,167	5,287	36,454

(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, 2025

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	$ 110,865	$ -	$ 40,040	$ -	$ 150,905	$ -	$ 150,905
Special Machinery	1,600,175	-	468,316	59,330	2,009,161	-	2,009,161
Landfill Closing	415,473	-	-	-	415,473	-	415,473
Hospital Board	-	-	712,820	712,820	-	-	-
Addiction Prevention	25,842	-	7,911	-	33,753	-	33,753
Register of Deeds Technology Fees	49,731	-	10,619	3,608	56,742	-	56,742
County Treasurer Technology Fees	15,120	-	2,656	-	17,776	-	17,776
County Clerk Technology Fees	9,614	-	2,658	-	12,272	-	12,272
Convention and Visitors Bureau Board	200,478	-	98,124	78,214	220,388	720	221,108
Economic Development Board	234,320	-	234,880	192,369	276,831	2,194	279,025
Citizen Review Board	637	-	12,517	12,517	637	-	637
Animal Response Team	4,620	-	33	-	4,653	1	4,654
Grant	232,930	-	30,332	259,600	3,662	-	3,662
Special Hell Creek Bridge	437,750	-	200,000	-	637,750	-	637,750
Bond and Interest Funds							
Bond and Interest	1,878	-	-	-	1,878	-	1,878
Capital Projects Funds							
Capital Improvement	2,207,721	-	222,300	862,081	1,567,940	-	1,567,940
Business Funds							
Solid Waste	319,618	-	636,561	431,673	524,506	2,352	526,858
Total Primary Government	$ 14,356,787	$ -	$ 16,920,435	$ 17,105,716	$ 14,171,506	$ 147,463	$ 14,318,969
Related Municipal Entities							
Law Library	$ 66,734	$ -	$ 78,237	$ 71,850	$ 73,121	$ -	$ 73,121
Free Fair Board	52,072	-	205,833	174,861	83,044	-	83,044
Total Related Municipal Entities	$ 118,806	$ -	$ 284,070	$ 246,711	$ 156,165	$ -	$ 156,165
Total Reporting Entity (Excluding Agency Funds)	$ 14,475,593	$ -	$ 17,204,505	$ 17,352,427	$ 14,327,671	$ 147,463	$ 14,475,134

Composition of Cash:	
Checking Accounts	$ 26,068,074
Certificates of Deposit	2,028,847
Petty Cash	500
Total Cash Primary Government	$ 28,097,421
Related Municipal Entities	156,165
Total Cash	$ 28,253,586
Agency Funds	(13,778,452)
Total Reporting Entity (Excluding Agency Funds)	$ 14,475,134

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 (the County) is a municipal corporation governed by an elected five-member Commission. This regulatory financial statement presents 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 public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing 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 2025 budget was amended for the Ambulance, Emergency Telephone Services, Sheriff Concealed Carry, and Sheriff Offender Registration Funds.

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:

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

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

Noncompliance with Kansas Statues

K.S.A. 8-145(b) requires that any balance remaining in the County Treasurer's Special Motor Vehicle Fund at the close of a calendar year be withdrawn and credited to the County General Fund prior to June 1 of the subsequent year. As of December 31, 2025, the end of year balances for December 31, 2024 and December 31, 2023 had not been transferred to the General Fund as required by statute.

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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.

Note 4: Deposits and Investments (Continued)

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".

At December 31, 2025, the County's carrying amount of deposits was $28,253,086 and the bank balance was $29,091,938. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, $16,048,219 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. Employees who resigns or retires with ten years of service is eligible to remain with the County's insurance plan until the age of 65, providing the employee pays the full cost of the insurance and, if on any other plan, they pay for their spouse or any other eligible person. Employees with fifteen years of service and are eligible to reitre with KPERS and or KP&F benefits are eligible to remain with the County's insurance plan until the age of 65, providing the employee pays 50% of the premium cost of the insurance for themselves and/or spouse.

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, 2025.

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.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6%% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. establishes KP&F member-employee constribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan were $391,838 for KPERS and $145,379 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $2,966,445 and $1,239,073 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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	93,564
Road and Bridge	Special Machinery	Commission Approved	400,000
Special Bridge	Special Hell Creek Bridge	Commission Approved	100,000
Special Road and Bridge	Special Hell Creek Bridge	Commission Approved	100,000
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	45,725
Lucas Fire #2	Lucas Fire #2 Special Equip.	K.S.A. 19-3612c	28,280
Waldo-Paradise Fire #3	Waldo-Paradise Fire #3 Special Equip.	K.S.A. 19-3612c	46,685
Dorrance Fire #4	Dorrance Fire #4 Special Equip.	K.S.A. 19-3612c	40,780
Russell County Fire #5	Russell County Fire #5 Special Equip.	K.S.A. 19-3612c	40,040
Economic Development	Economic Development Board	Commission Approved	228,100
Tourism and Convention	Tourism and Convention Board	Commission Approved	90,444
Motor Vehicle Licenses	General	K.S.A. 8-145(b)	39,117
			$ 1,554,735

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 2024 to 2025 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 2025, 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 August 12, 2026, 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
Finance Lease									
Fire District #1 - Firetruck	2.00%	3/1/2023	$ 213,500	3/1/2027	$ 130,628	$ -	$ 42,683	$ 87,945	$ 2,613

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

	2026	2027	2028	2029	2030	Total
PRINCIPAL						
Fire District #1 - Firetruck	$ 43,537	$ 44,408	$ -	$ -	$ -	$ 87,945
INTEREST						
Fire District #1 - Firetruck	$ 1,759	$ 888	$ -	$ -	$ -	$ 2,647
Total Principal and Interest	$ 45,296	$ 45,296	$ -	$ -	$ -	$ 90,592

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 5,484,920	$ -	$ 5,484,920	$ 5,244,986	$ (239,934)
Special Purpose Funds					
Road and Bridge	2,845,300	-	2,845,300	2,463,656	(381,644)
Special Bridge	435,000	-	435,000	132,890	(302,110)
Special Road and Bridge Fund	452,525	-	452,525	125,276	(327,249)
Noxious Weed	461,923	-	461,923	409,261	(52,662)
County Health	460,120	-	460,120	325,581	(134,539)
Parks and Recreation	24,083	-	24,083	-	(24,083)
Special Alcohol	21,648	-	21,648	3,000	(18,648)
4-H Bldg Maintenance	85,000	-	85,000	83,461	(1,539)
Election	210,000	-	210,000	111,089	(98,911)
Appraiser's Cost	259,200	-	259,200	239,842	(19,358)
Ambulance	1,200,000	-	1,200,000	1,087,508	(112,492)
Emergency Telephone Service	240,000	-	240,000	220,921	(19,079)
Employee Benefits	3,030,000	-	3,030,000	2,535,258	(494,742)
Tourism and Convention	94,000	-	94,000	90,444	(3,556)
Historical Society	62,366	-	62,366	60,409	(1,957)
Mental Health	40,364	-	40,364	39,270	(1,094)
Developmental Service	93,611	-	93,611	91,101	(2,510)
Economic Development	250,000	-	250,000	261,471	11,471
Service Program for the Elderly	124,617	-	124,617	120,002	(4,615)
Free Fair	50,000	-	50,000	80,295	30,295
Sheriff's Drug Fund	10,380	-	10,380	-	(10,380)
Sheriff Concealed Carry	7,000	-	7,000	6,180	(820)
Sheriff Offender Registration	14,000	-	14,000	13,147	(853)
Gorham Fire District #1	182,907	-	182,907	107,153	(75,754)
Lucas Fire District #2	113,123	-	113,123	86,900	(26,223)
Waldo-Paradise Fire District #3	186,746	-	186,746	153,173	(33,573)
Dorrance Fire District #4	163,123	-	163,123	85,738	(77,385)
Russell County Fire District #5	160,161	-	160,161	151,563	(8,598)
Hospital Board	735,525	-	735,525	712,820	(22,705)
Addiction Prevention	18,015	-	18,015	-	(18,015)
Solid Waste	603,200	-	603,200	431,673	(171,527)
Bond and Interest	1,878	-	1,878	-	(1,878)
See Independent Auditor's Report.	$ 18,120,735	$ -	$ 18,120,735	$ 15,474,068	$ (2,646,667)

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem taxes	$ 2,562,301	$ 2,690,735	$ (128,434)
Motor vehicle taxes	89,338	82,692	6,646
Recreational vehicle taxes	1,631	1,556	75
Delinquent taxes	13,271	-	13,271
Commercial vehicle taxes	5,432	4,993	439
16/20 M truck taxes	8,694	4,048	4,646
Countywide sales and use taxes	1,388,404	1,018,000	370,404
Use of money and property	306,822	-	306,822
Mineral production tax	28,340	27,000	1,340
Local alcoholic liquor tax	6,534	6,200	334
Collections	102,365	300,000	(197,635)
Reimbursements	30,604	20,000	10,604
Hospital sales tax	490,640	419,000	71,640
Hospital use tax	220,831	112,000	108,831
Intergovernmental	6	40,257	(40,251)
Bond proceeds	3,899	-	3,899
Miscellaneous	158,665	25,000	133,665
Transfers in	39,117	-	39,117
Total Cash Receipts	$ 5,456,894	$ 4,751,481	$ 705,413
EXPENDITURES			
County Commissioners	$ 97,519	$ 100,600	$ (3,081)
County Clerk	120,084	150,000	(29,916)
County Treasurer	186,682	196,022	(9,340)
County Attorney/County Counselor/Coroner	148,192	176,950	(28,758)
Juvenile care	5,463	5,000	463
Register of Deeds	102,474	99,000	3,474
Sheriff, Jail & Lake	1,397,988	1,649,847	(251,859)
Unified Court	99,845	95,280	4,565
Courthouse/Public Service	928,125	1,011,000	(82,875)
Soil Conservation	31,500	31,500	-
GIS Mapping/Zoning	90,579	101,268	(10,689)
Emergency Preparedness	58,236	64,215	(5,979)
Zoning	1,200	19,000	(17,800)
911 Emergency Service	468,620	468,139	481
Sales tax in and out	1,150,688	1,061,322	89,366
Miscellaneous	14,227	-	14,227
Transfers out	343,564	255,777	87,787
Total Cash Expenditures	$ 5,244,986	$ 5,484,920	$ (239,934)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 211,908		
UNENCUMBERED CASH - JANUARY 1	2,136,769		
UNENCUMBERED CASH - DECEMBER 31	$ 2,348,677		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 1,143,469	$ 1,181,937	$ (38,468)
Motor vehicle	153,070	167,608	(14,538)
Recreational vehicle	2,681	3,151	(470)
Delinquent	6,335	-	6,335
16/20 M vehicle	6,499	8,204	(1,705)
Commercial vehicle	10,586	10,119	467
Redemptions	2,293	-	2,293
Special city and county highway	352,634	393,502	(40,868)
Collections	72,635	100,000	(27,365)
Reimbursements	284,723	-	284,723
Total Cash Receipts	$ 2,034,925	$ 1,864,521	$ 170,404
EXPENDITURES			
Personnel services	$ 815,722	$ 900,000	$ (84,278)
Contractual services	274,425	1,878,800	(1,604,375)
Commodities	957,539	58,500	899,039
Capital outlay	15,970	8,000	7,970
Transfers out	400,000	-	400,000
Total Expenditures	$ 2,463,656	$ 2,845,300	$ (381,644)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (428,731)		
UNENCUMBERED CASH - JANUARY 1	1,391,180		
UNENCUMBERED CASH - DECEMBER 31	$ 962,449		

RUSSELL COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 101,961	$ 104,675	$ (2,714)
Motor vehicle	19,204	23,559	(4,355)
Recreational vehicle	325	443	(118)
16/20 M vehicle	21	1,153	(1,132)
Commercial vehicle	1,453	1,422	31
Delinquent	540	-	540
Redemptions	508	-	508
Reimbursements	14,231	-	14,231
Total Cash Receipts	$ 138,243	$ 131,252	$ 6,991
EXPENDITURES			
Personnel services	$ 248	$ 150,000	$ (149,752)
Contractual services	23,665	135,000	(111,335)
Commodities	8,977	-	8,977
Transfers out	100,000	150,000	(50,000)
Total Expenditures	$ 132,890	$ 435,000	$ (302,110)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,353		
UNENCUMBERED CASH - JANUARY 1	482,966		
UNENCUMBERED CASH - DECEMBER 31	$ 488,319		

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 219,311	$ 229,512	$ (10,201)
Motor vehicle	16,522	17,406	(884)
Recreational vehicle	292	327	(35)
16/20 M vehicle	922	852	70
Commercial vehicle	1,109	1,051	58
Delinquent	1,153	-	1,153
Redemptions	299	-	299
Total Cash Receipts	$ 239,608	$ 249,148	$ (9,540)
EXPENDITURES			
Contractual services	$ 750	$ -	$ 750
Commodities	24,526	452,525	(427,999)
Transfers out	100,000	-	100,000
Total Expenditures	$ 125,276	$ 452,525	$ (327,249)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 114,332		
UNENCUMBERED CASH - JANUARY 1	429,091		
UNENCUMBERED CASH - DECEMBER 31	$ 543,423		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 165,063	$ 172,231	$ (7,168)
Motor vehicle	12,535	13,054	(519)
Recreational vehicle tax	222	245	(23)
Delinquent	876	-	876
16/20 M vehicle	745	639	106
Commercial vehicle fees	834	788	46
Redemptions	243	-	243
Collections	143,026	155,000	(11,974)
Transfers in	2,000	-	2,000
Total Cash Receipts	$ 325,544	$ 341,957	$ (16,413)
EXPENDITURES			
Personnel services	$ 156,876	$ 150,380	$ 6,496
Contractual services	17,229	24,496	(7,267)
Commodities	184,842	276,047	(91,205)
Capital outlay	314	11,000	(10,686)
Transfers out	50,000	-	50,000
Total Expenditures	$ 409,261	$ 461,923	$ (52,662)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (83,717)		
UNENCUMBERED CASH - JANUARY 1	105,670		
UNENCUMBERED CASH - DECEMBER 31	$ 21,953		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	50,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	50,000
UNENCUMBERED CASH - JANUARY 1		50,000
UNENCUMBERED CASH - DECEMBER 31	$	100,000

RUSSELL COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 16,875	$ 15,095	$ 1,780
Motor vehicle	15,374	16,128	(754)
Recreational vehicle	272	303	(31)
Delinquent	221	-	221
16/20 M vehicle	881	789	92
Commercial vehicle fees	1,028	974	54
Redemptions	265	-	265
Collections	108,718	217,008	(108,290)
Intergovernmental	96,958	-	96,958
Miscellaneous	3,881	-	3,881
Total Cash Receipts	$ 244,473	$ 250,297	$ (5,824)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 169,316	$ 238,120	$ (68,804)
Contractual services	45,488	123,500	(78,012)
Commodities	109,930	88,500	21,430
Capital outlay	847	10,000	(9,153)
Total Expenditures	$ 325,581	$ 460,120	$ (134,539)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (81,108)		
UNENCUMBERED CASH - JANUARY 1	543,543		
UNENCUMBERED CASH - DECEMBER 31	$ 462,435		

RUSSELL COUNTY, KANSAS
PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 6,534	$ 6,200	$ 334
EXPENDITURES			
Commodities	$ -	$ 24,083	$ (24,083)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,534		
UNENCUMBERED CASH - JANUARY 1	25,009		
UNENCUMBERED CASH - DECEMBER 31	$ 31,543		

RUSSELL COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 6,534	$ 18,601	$ (12,067)
EXPENDITURES			
Contractual services	$ 3,000	$ 9,248	$ (6,248)
Transfers out	-	12,400	(12,400)
Total Expenditures	$ 3,000	$ 21,648	$ (18,648)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,534		
UNENCUMBERED CASH - JANUARY 1	568		
UNENCUMBERED CASH - DECEMBER 31	$ 4,102		

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 60,576	$ 63,591	$ (3,015)
Motor vehicle	1,742	965	777
Recreational vehicle	35	18	17
Delinquent	331	-	331
16/20 M vehicle	377	47	330
Commercial vehicle fees	74	58	16
Redemptions	54	-	54
Collections	3,000	1,000	2,000
Total Cash Receipts	$ 66,189	$ 65,679	$ 510
EXPENDITURES AND TRANSFERS			
Personnel services	$ 31,188	$ 30,000	$ 1,188
Contractual services	24,479	14,500	9,979
Commodities	27,794	10,000	17,794
Capital outlay	-	30,500	(30,500)
Total Expenditures	$ 83,461	$ 85,000	$ (1,539)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,272)		
UNENCUMBERED CASH - JANUARY 1	39,342		
UNENCUMBERED CASH - DECEMBER 31	$ 22,070		

RUSSELL COUNTY, KANSAS
ELECTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 91,257	$ 94,859	$ (3,602)
Motor vehicle	9,107	9,858	(751)
Recreational vehicle	160	185	(25)
Delinquent	481	-	481
16/20 M Truck	422	482	(60)
Commercial vehicle fees	624	595	29
Redemptions	120	-	120
Miscellaneous	1	-	1
Reimbursements	313	-	313
Total Cash Receipts	$ 102,485	$ 105,979	$ (3,494)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 40,217	$ 92,500	$ (52,283)
Contractual services	67,308	44,000	23,308
Commodities	3,564	73,500	(69,936)
Total Expenditures	$ 111,089	$ 210,000	$ (98,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,604)		
UNENCUMBERED CASH - JANUARY 1	160,472		
UNENCUMBERED CASH - DECEMBER 31	$ 151,868		

RUSSELL COUNTY, KANSAS
APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 205,419	$ 214,096	$ (8,677)
Motor vehicle	16,992	17,944	(952)
Recreational vehicle	301	337	(36)
Delinquent	1,088	-	1,088
16/20 M Truck	934	878	56
Commercial vehicle fees	1,142	1,083	59
Redemptions	281	-	281
Officer fees	787	-	787
Total Cash Receipts	$ 226,944	$ 234,338	$ (7,394)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 205,970	$ 214,000	$ (8,030)
Contractual services	25,078	21,700	3,378
Commodities	7,404	30,500	(23,096)
Miscellaneous	1,390	5,500	(4,110)
Transfers out	-	(12,500)	12,500
Total Expenditures	$ 239,842	$ 259,200	$ (19,358)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,898)		
UNENCUMBERED CASH - JANUARY 1	44,902		
UNENCUMBERED CASH - DECEMBER 31	$ 32,004		

RUSSELL COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 615,667	$ 641,508	$ (25,841)
Motor vehicle	50,973	53,192	(2,219)
Recreational vehicle	904	1,000	(96)
Delinquent	3,287	-	3,287
16/20 M Truck	3,003	2,604	399
Commercial vehicle fees	3,396	3,211	185
Redemptions	898	-	898
Collections	367,463	405,700	(38,237)
Total Cash Receipts	$ 1,045,591	$ 1,107,215	$ (61,624)
EXPENDITURES AND TRANSFERS			
Personnel services	$ 925,263	$ 870,000	$ 55,263
Contractual services	151,012	25,000	126,012
Commodities	11,233	277,000	(265,767)
Capital outlay	-	28,000	(28,000)
Total Expenditures	$ 1,087,508	$ 1,200,000	$ (112,492)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,917)		
UNENCUMBERED CASH - JANUARY 1	305,696		
UNENCUMBERED CASH - DECEMBER 31	$ 263,779		

RUSSELL COUNTY, KANSAS
AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Commodities	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	16,909
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 69,987	$ 180,235	$ (110,248)
EXPENDITURES			
Contractual services	$ 220,921	$ 240,000	$ (19,079)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (150,934)		
UNENCUMBERED CASH - JANUARY 1	194,564		
UNENCUMBERED CASH - DECEMBER 31	$ 43,630		

RUSSELL COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad valorem	$ 2,234,412	$ 2,331,450	$ (97,038)
Motor vehicle	169,811	181,786	(11,975)
Recreational vehicle	2,992	3,418	(426)
Delinquent	11,573	-	11,573
16/20 M Truck	8,505	8,898	(393)
Commercial vehicle fees	11,539	10,975	564
Redemptions	2,963	-	2,963
Collections	4,465	-	4,465
Reimbursements	12,138	-	12,138
Miscellaneous	318,345	-	318,345
Total Cash Receipts	$ 2,776,743	$ 2,536,527	$ 240,216
EXPENDITURES AND TRANSFERS			
Employee benefits	$ 2,535,258	$ 3,030,000	$ (494,742)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 241,485		
UNENCUMBERED CASH - JANUARY 1	929,864		
UNENCUMBERED CASH - DECEMBER 31	$ 1,171,349		

RUSSELL COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transient guest tax	$ 90,444	$ 94,000	$ (3,556)
EXPENDITURES			
Transfers out	$ 90,444	$ 94,000	$ (3,556)
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 60,409	$ 62,366	$ (1,957)
EXPENDITURES			
Appropriations	$ 60,409	$ 62,366	$ (1,957)
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 39,270	$ 40,364	$ (1,094)
EXPENDITURES			
Appropriations	$ 39,270	$ 40,364	$ (1,094)
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 91,101	$ 93,611	$ (2,510)
EXPENDITURES			
Appropriations	$ 91,101	$ 93,611	$ (2,510)
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 250,000	$ 255,777	$ (5,777)
EXPENDITURES			
Contractual services	$ 33,371	$ -	$ 33,371
Transfers out	228,100	250,000	(21,900)
Total Expenditures	$ 261,471	$ 250,000	$ 11,471
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,471)		
UNENCUMBERED CASH - JANUARY 1	284,211		
UNENCUMBERED CASH - DECEMBER 31	$ 272,740		

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Loan repayment	$	9,449
Interest		166
Miscellaneous		3,310
Total Cash Receipts	$	12,925
EXPENDITURES		
Loans	$	30,000
RECEIPTS OVER (UNDER) EXPENDITURES	$	(17,075)
UNENCUMBERED CASH - JANUARY 1		64,822
UNENCUMBERED CASH - DECEMBER 31	$	47,747

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 119,821	$ 124,617	$ (4,796)
EXPENDITURES			
Appropriations	$ 120,002	$ 124,617	$ (4,615)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (181)		
UNENCUMBERED CASH - JANUARY 1	181		
UNENCUMBERED CASH - DECEMBER 31	$ -		

RUSSELL COUNTY, KANSAS
FREE FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 80,295	$ 50,000	$ 30,295
EXPENDITURES			
Appropriations	$ 80,295	$ 50,000	$ 30,295
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 73	$ -	$ 73
EXPENDITURES			
Appropriations	$ -	$ 10,380	$ (10,380)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73		
UNENCUMBERED CASH - JANUARY 1	900		
UNENCUMBERED CASH - DECEMBER 31	$ 973		

RUSSELL COUNTY, KANSAS
SHERIFF CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 487	$ 6,459	$ (5,972)
EXPENDITURES			
Commodities	$ 6,180	$ 7,000	$ (820)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,693)		
UNENCUMBERED CASH - JANUARY 1	6,916		
UNENCUMBERED CASH - DECEMBER 31	$ 1,223		

RUSSELL COUNTY, KANSAS
SHERIFF OFFENDER REGISTRATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,260	$ 5,110	$ (2,850)
EXPENDITURES			
Safety expense	$ 13,147	$ 14,000	$ (853)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,887)		
UNENCUMBERED CASH - JANUARY 1	13,620		
UNENCUMBERED CASH - DECEMBER 31	$ 2,733		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 60,760	$ 87,522	$ (26,762)
Intergovernmental	23,467	-	23,467
Reimbursements	161	-	161
Total Cash Receipts	$ 84,388	$ 87,522	$ (3,134)
EXPENDITURES			
Personnel services	$ 20,263	$ 25,000	$ (4,737)
Contractual services	24,443	24,000	443
Commodities	16,722	15,000	1,722
Capital outlay	-	98,907	(98,907)
Transfers out	45,725	20,000	25,725
Total Expenditures	$ 107,153	$ 182,907	$ (75,754)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,765)		
UNENCUMBERED CASH - JANUARY 1	131,699		
UNENCUMBERED CASH - DECEMBER 31	$ 108,934		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Reimbursements	$	16,800
Transfers in		45,725
Total Cash Receipts	$	62,525
EXPENDITURES		
Contractual services	$	133,561
Capital outlay		368
Total Expenditures	$	133,929
RECEIPTS OVER (UNDER) EXPENDITURES	$	(71,404)
UNENCUMBERED CASH - JANUARY 1		117,596
UNENCUMBERED CASH - DECEMBER 31	$	46,192

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 50,483	$ 79,555	$ (29,072)
Reimbursements	4,909	-	4,909
Intergovernmental	26,692	-	26,692
Total Cash Receipts	$ 82,084	$ 79,555	$ 2,529
EXPENDITURES			
Personnel services	$ 19,548	$ 21,449	$ (1,901)
Contractual services	30,334	27,407	2,927
Commodities	7,496	15,000	(7,504)
Capital outlay	1,242	30,419	(29,177)
Transfers out	28,280	18,848	9,432
Total Expenditures	$ 86,900	$ 113,123	$ (26,223)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,816)		
UNENCUMBERED CASH - JANUARY 1	45,203		
UNENCUMBERED CASH - DECEMBER 31	$ 40,387		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Reimbursements	$	28,788
Transfers in		28,280
Total Cash Receipts	$	57,068
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	57,068
UNENCUMBERED CASH - JANUARY 1		136,408
UNENCUMBERED CASH - DECEMBER 31	$	193,476

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 56,096	$ 116,453	$ (60,357)
Intergovernmental	52,814	-	52,814
Total Cash Receipts	$ 108,910	$ 116,453	$ (7,543)
EXPENDITURES			
Personnel services	$ 35,849	$ 40,000	$ (4,151)
Contractual services	31,885	45,000	(13,115)
Commodities	38,754	35,000	3,754
Capital outlay	-	27,092	(27,092)
Transfers out	46,685	39,654	7,031
Total Expenditures	$ 153,173	$ 186,746	$ (33,573)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,263)		
UNENCUMBERED CASH - JANUARY 1	135,840		
UNENCUMBERED CASH - DECEMBER 31	$ 91,577		

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, 2025

RECEIPTS		
Transfers in	$	46,685
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	46,685
UNENCUMBERED CASH - JANUARY 1		282,008
UNENCUMBERED CASH - DECEMBER 31	$	328,693

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 80,545	$ 83,170	$ (2,625)
EXPENDITURES			
Personnel services	$ 19,067	$ 25,000	$ (5,933)
Contractual services	11,952	10,600	1,352
Commodities	13,939	15,000	(1,061)
Capital outlay	-	71,276	(71,276)
Transfers out	40,780	41,247	(467)
Total Expenditures	$ 85,738	$ 163,123	$ (77,385)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,193)		
UNENCUMBERED CASH - JANUARY 1	157,424		
UNENCUMBERED CASH - DECEMBER 31	$ 152,231		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	40,780
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	40,780
UNENCUMBERED CASH - JANUARY 1		207,026
UNENCUMBERED CASH - DECEMBER 31	$	247,806

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 139,881	$ 143,546	$ (3,665)
Reimbursements	23	-	23
Total Cash Receipts	$ 139,904	$ 143,546	$ (3,642)
EXPENDITURES			
Personnel services	$ 27,510	$ 35,000	$ (7,490)
Contractual services	61,522	29,587	31,935
Commodities	22,491	27,308	(4,817)
Capital outlay	-	18,345	(18,345)
Transfers out	40,040	49,921	(9,881)
Total Expenditures	$ 151,563	$ 160,161	$ (8,598)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,659)		
UNENCUMBERED CASH - JANUARY 1	42,826		
UNENCUMBERED CASH - DECEMBER 31	$ 31,167		

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, 2025

RECEIPTS		
Transfers in	$	40,040
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	40,040
UNENCUMBERED CASH - JANUARY 1		110,865
UNENCUMBERED CASH - DECEMBER 31	$	150,905

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Reimbursements	$	68,316
Transfers in		400,000
Total Cash Receipts	$	468,316
EXPENDITURES		
Capital outlay	$	59,330
RECEIPTS OVER (UNDER) EXPENDITURES	$	408,986
UNENCUMBERED CASH - JANUARY 1		1,600,175
UNENCUMBERED CASH - DECEMBER 31	$	2,009,161

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes	$ 712,820	$ 735,525	$ (22,705)
EXPENDITURES			
Appropriations	$ 712,820	$ 735,525	$ (22,705)
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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 7,911	$ 5,000	$ 2,911
EXPENDITURES			
Appropriations	$ -	$ 18,015	$ (18,015)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,911		
UNENCUMBERED CASH - JANUARY 1	25,842		
UNENCUMBERED CASH - DECEMBER 31	$ 33,753		

RUSSELL COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	10,619
EXPENDITURES		
Contractual services	$	2,227
Commodities		1,381
Total Expenditures	$	3,608
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,011
UNENCUMBERED CASH - JANUARY 1		49,731
UNENCUMBERED CASH - DECEMBER 31	$	56,742

RUSSELL COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	2,656
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,656
UNENCUMBERED CASH - JANUARY 1		15,120
UNENCUMBERED CASH - DECEMBER 31	$	17,776

RUSSELL COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	2,658
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,658
UNENCUMBERED CASH - JANUARY 1		9,614
UNENCUMBERED CASH - DECEMBER 31	$	12,272

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Collections	$	5,000
Interest		2,680
Transfers in		90,444
Total Cash Receipts	$	98,124
EXPENDITURES		
Contractual services	$	75,992
Commodities		2,124
Capital Outlay		98
Total Expenditures	$	78,214
RECEIPTS OVER (UNDER) EXPENDITURES	$	19,910
UNENCUMBERED CASH - JANUARY 1		200,478
UNENCUMBERED CASH - DECEMBER 31	$	220,388

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Collections	$	6,780
Transfers in		228,100
Total Cash Receipts	$	234,880
EXPENDITURES		
Personnel services	$	133,473
Contractual services		54,322
Commodities		1,844
Capital outlay		2,730
Total Expenditures	$	192,369
RECEIPTS OVER (UNDER) EXPENDITURES	$	42,511
UNENCUMBERED CASH - JANUARY 1		234,320
UNENCUMBERED CASH - DECEMBER 31	$	276,831

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Collections	$	12,517
EXPENDITURES		
Contractual services	$	12,517
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		637
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, 2025

RECEIPTS		
Collections	$	33
EXPENDITURES		
Miscellaneous	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	33
UNENCUMBERED CASH - JANUARY 1		4,620
UNENCUMBERED CASH - DECEMBER 31	$	4,653

RUSSELL COUNTY, KANSAS
GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Intergovernmental	$	30,332
EXPENDITURES		
Disbursed to others	$	259,600
RECEIPTS OVER (UNDER) EXPENDITURES	$	(229,268)
UNENCUMBERED CASH - JANUARY 1		232,930
PLUS: CANCELLATION OF PRIOR YEAR ENCUMBRANCES		-
UNENCUMBERED CASH - DECEMBER 31	$	3,662

RUSSELL COUNTY, KANSAS
SPECIAL HELL CREEK BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfers in	$	200,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	200,000
UNENCUMBERED CASH - JANUARY 1		437,750
UNENCUMBERED CASH - DECEMBER 31	$	637,750

RUSSELL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Debt service	$ -	$ 1,878	$ (1,878)
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, 2025

RECEIPTS		
Miscellaneous	$	128,736
Transfers in		93,564
Total Cash Receipts	$	222,300
EXPENDITURES		
Contractual services	$	807,128
Capital outlay		54,953
Total Expenditures	$	862,081
RECEIPTS OVER (UNDER) EXPENDITURES	$	(639,781)
UNENCUMBERED CASH - JANUARY 1		2,207,721
UNENCUMBERED CASH - DECEMBER 31	$	1,567,940

RUSSELL COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 636,561	$ 620,000	$ 16,561
EXPENDITURES			
Personnel services	$ 151,511	$ 120,000	$ 31,511
Contractual services	149,614	256,500	(106,886)
Commodities	60,232	126,700	(66,468)
Capital outlay	68,316	100,000	(31,684)
Transfers out	2,000	-	2,000
Total Expenditures	$ 431,673	$ 603,200	$ (171,527)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 204,888		
UNENCUMBERED CASH - JANUARY 1	319,618		
UNENCUMBERED CASH - DECEMBER 31	$ 524,506		

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current taxes	$ 12,393,489	$ 18,644,720	$ 18,395,485	$ 12,642,724
Advance taxes	270,005	137,947	207,095	200,857
Escaped taxes	589	-	-	589
Motor vehicle taxes	278,609	1,423,433	1,326,368	375,674
MV rental excise taxes	1,326	369	-	1,695
Delinquent personal taxes	18,494	99,064	101,399	16,159
Commercial taxes	2,462	85,755	84,315	3,902
Real estate redemption	(44,465)	189,054	29,826	114,763
Protested tax	160	-	-	160
Special city and county highway	61,272	401,916	399,110	64,078
Mineral tax	21,246	43,928	56,680	8,494
TIF Russell City	710	44,964	45,674	-
Micro loan grant/neighborhood revitalization	19,660	1,672	-	21,332
Russell County Drug Seizure	13,537	-	1,019	12,518
Sheriff Calendar	3,337	(2,106)	-	1,231
ABC state tax/DEA drug fund	897	-	-	897
Prosecuting attorney training	11,420	1,954	6,012	7,362
Total Distributable Funds	$ 13,052,748	$ 21,072,670	$ 20,652,983	$ 13,472,435
State Funds				
State Educational Building	$ -	$ 121,110	$ 121,110	$ -
State Institutional Building	-	60,568	60,568	-
Total State Funds	$ -	$ 181,678	$ 181,678	$ -
Subdivision Funds				
School Districts	$ 14,741	$ 4,669,951	$ 4,644,499	$ 40,193
Cities	36	2,828,039	2,828,039	36
Townships	-	1,705,466	1,693,571	11,895
Cemetery districts	175	30,408	30,372	211
Watershed districts	-	114	114	-
Osborne Fire District	-	15,593	15,593	-
Central Kansas Library	-	114,239	114,239	-
Total Subdivision Funds	$ 14,952	$ 9,249,571	$ 9,212,188	$ 52,335
Outside Funds				
Motor vehicle licenses	$ 248,253	$ 2,725,013	$ 2,798,511	$ 174,755
Payroll Clearing	$ 402,869	$ -	$ 323,942	$ 78,927
Total Agency Funds	$ 13,718,822	$ 33,228,932	$ 33,169,302	$ 13,778,452

RUSSELL COUNTY, KANSAS
LAW LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Transfer from District Court	$	78,237
EXPENDITURES		
Operations	$	71,850
RECEIPTS OVER (UNDER) EXPENDITURES	$	6,387
UNENCUMBERED CASH - JANUARY 1		66,734
UNENCUMBERED CASH - DECEMBER 31	$	73,121

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	205,833
EXPENDITURES		
Operations	$	174,861
RECEIPTS OVER (UNDER) EXPENDITURES	$	30,972
UNENCUMBERED CASH - JANUARY 1		52,072
UNENCUMBERED CASH - DECEMBER 31	$	83,044