

RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

AND

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

# RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2020

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# GUDENKAUF & MALONE, INC.

## Shareholder

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## Shareholder

James Malone, CPA

### INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Russell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell County, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

#### *Management's Responsibility for the Financial Statement*

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

#### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note A of the financial statement, the financial statement is prepared by Russell County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Russell County as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Russell County as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Other Matters*

*Supplementary Information*

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Russell County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated July 30, 2020, which contained an unmodified opinion on the basis financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts, expenditures, and unencumbered cash-related municipal entity for the year ended December 31, 2020 (Schedules 2 and 4 as listed in the table of contents) is presented for purpose of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note A.



Gudenkauf & Malone, Inc.

July 15, 2021

RUSSELL COUNTY, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
Regulatory Basis  
For the Year Ended December 31, 2020

Statement 1  
1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Fund:</b>	\$ 1,669,137	\$ -	\$ 3,880,374	\$ 3,842,173	\$ 1,707,338	\$ 144,168	\$ 1,851,506
<b>Special Purpose Funds:</b>							
Road and Bridge Fund	999,760	-	2,557,918	2,088,354	1,469,324	26,381	1,495,705
Special Bridge	75,451	-	555,103	507,140	123,414	1,504	124,918
Special Road and Bridge	103,244	-	237,344	120,145	220,443	59	220,502
Noxious Weed	230,620	-	277,334	261,668	246,286	4,133	250,419
Health	268,239	-	376,066	385,230	259,075	8,092	267,167
Parks and Recreation	11,274	-	3,809	-	15,083	-	15,083
Special Alcohol	19,534	-	3,809	15,800	7,543	-	7,543
4-H Building Maintenance	135,441	-	35,053	34,883	135,611	56	135,667
Direct Election Expense	181,292	-	115,577	108,518	188,351	496	188,847
Appraiser	78,104	-	140,300	156,037	62,367	6,392	68,759
Ambulance							
General	231,442	-	980,437	862,529	349,350	31,278	380,628
Special Equipment	6,079	-	100	-	6,179	-	6,179
Emergency Telephone							
Service	53,453	-	60,763	26,096	88,120	-	88,120
Employee Benefit	1,328,828	-	2,015,134	2,150,698	1,193,264	-	1,193,264
Tourism and Convention	5,687	-	57,170	57,170	5,687	-	5,687
Historical Society	-	-	54,485	54,485	-	-	-
Mental Health	-	-	40,392	40,392	-	-	-
Developmental Services	-	-	93,750	93,750	-	-	-
Economic Development	379,091	-	169,317	280,405	268,003	4,143	272,146
Economic Development Loan	28,791	-	31,073	7,000	52,864	-	52,864
Service for Elderly	20,380	-	107,712	92,249	35,843	-	35,843
Free Fair	-	-	45,084	45,084	-	-	-
Sheriff Drug Fund	10,967	-	10,953	10,433	11,487	-	11,487
Sheriff Concealed Carry	12,653	-	455	9,024	4,084	-	4,084
Sheriff Offender Registry	11,344	-	1,600	8,654	4,290	-	4,290
Gorham Fire District #1							
General	35,885	-	93,971	74,652	55,204	1,152	56,356
Special Equipment	45,556	-	32,000	41,798	35,758	-	35,758
Lucas Fire District #2							
General	21,224	-	72,596	53,017	40,803	351	41,154
Special Equipment	116,489	-	8,000	-	124,489	-	124,489
Waldo-Paradise Fire District #3							
General	115,209	-	143,103	112,311	146,001	1,276	147,277
Special Equipment	220,118	-	45,000	-	265,118	-	265,118
Dorrance Fire District #4							
General	58,911	-	98,439	94,240	63,110	835	63,945
Special Equipment	77,026	-	15,000	-	92,026	-	92,026
Russell County Fire District #5							
General	5,796	-	94,913	83,040	17,669	10,373	28,042
Special Equipment	188,451	-	10,000	-	198,451	-	198,451

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

RUSSELL COUNTY, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - Continued  
Regulatory Basis  
For the Year Ended December 31, 2020

Statement 1  
2 of 2

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Special Purpose Funds:</b>							
Continued -							
Special Machinery	\$ 1,066,661	\$ -	\$ 668,793	\$ 485,650	1,249,804	\$ -	\$ 1,249,804
Landfill Closing	408,288	-	5,118	-	413,406	-	413,406
Hospital Board	-	-	641,814	641,814	-	-	-
District Court	61,731	-	1,304,244	1,231,209	134,766	-	134,766
Convention and Visitors Bureau Board	183,380	-	58,622	64,251	177,751	2,376	180,127
Economic Development Board	175,892	400	35,112	46,429	164,975	789	165,764
Citizen Review Board	629	-	12,683	12,683	629	-	629
Animal Response Team	6,887	-	-	-	6,887	-	6,887
Special Stray	-	-	1,144	1,144	-	-	-
Grant	-	-	1,365,626	803,080	562,546	-	562,546
<b>Bond and Interest Fund:</b>	1,878	-	-	-	1,878	-	1,878
<b>Capital Projects Fund:</b>							
Capital Improvement	1,196,237	-	168,033	197,111	1,167,159	9,159	1,176,318
<b>Business Funds:</b>							
Solid Waste	269,467	-	363,224	426,615	206,076	2,499	208,575
<b>Trust Fund:</b>							
Oil & Gas Valuation Depletion	2,505	-	2,034	2,505	2,034	-	2,034
Total Primary Government	<u>\$ 10,119,031</u>	<u>\$ 400</u>	<u>\$ 17,090,581</u>	<u>\$ 15,629,466</u>	<u>\$ 11,580,546</u>	<u>\$ 255,512</u>	<u>\$ 11,836,058</u>
<b>Related Municipal Entities:</b>							
Law Library	35,444	-	6,067	-	41,511	-	41,511
Free Fair Board	69,785	-	111,189	68,208	112,766	-	112,766
Total Related Municipal Entities	<u>105,229</u>	<u>-</u>	<u>117,256</u>	<u>68,208</u>	<u>154,277</u>	<u>-</u>	<u>154,277</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 10,224,260</u></u>	<u><u>\$ 400</u></u>	<u><u>\$ 17,207,837</u></u>	<u><u>\$ 15,697,674</u></u>	<u><u>\$ 11,734,823</u></u>	<u><u>\$ 255,512</u></u>	<u><u>\$ 11,990,335</u></u>

Certificates of Deposit	1,853,867
Checking Accounts	21,273,884
Petty Cash	530
Total Related Municipal Entities	<u>154,277</u>
Total Cash	<u>23,282,558</u>
Agency Funds per Schedule 3	<u>(11,292,223)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 11,990,335</u></u>

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

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

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

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

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

A fund is defined as a 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 funds comprise of the regulatory cash basis of accounting:

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



RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Special Machinery	Special Stray
Landfill Closing	Convention and Visitors Bureau
Ambulance Special Equip	Citizen Review Board
Free Fair Board	Animal Response Team
District Court	Economic Development
Capital Improvement	Gorham Fire District #1 Special Equip
Lucas Fire District #2 Special Equip	Waldo-Paradise Fire District #3 Special Equip
Dorrance Fire District #4 Special Equip	Russell County Fire #5 Special Equip
Economic Development Board	Special Stray Fund

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

Reimbursements

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

NOTE B – STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

Compliance with Kansas Statutes

- K.S.A. 79-2935 requires expenditures shall not exceed the total amount of the adopted budget authority for expenditures for any fund for the budget year. Historical Society, Mental Health, Developmental Services, Free Fair, Sheriff Drug Fund, Sheriff Concealed Carry, Sheriff Offender Registry, and the Hospital Board all had expenditures in excess of the budget authority.
- K.S.A. 10-815 requires that warrants/checks outstanding for two years or more are canceled to the fund originally charged. There are forty-three checks outstanding for more than two years.
- K.S.A. 58-3935 requires unclaimed payroll checks are considered unclaimed property after one year. There are five payroll checks that have been outstanding for more than one year.
- K.S.A. 19-520 requires that the County Treasurer publishes quarterly statements showing the balances of county funds and the monies belonging to the other municipalities of the county. This publication for the third quarter was not published.

The county is not aware of any other statutory violations.

NOTE C – DEPOSIT AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE C – DEPOSIT AND INVESTMENTS – CONTINUED

located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

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

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

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Russell County did not have any designated "peak periods" during 2020.

At December 31, 2020, the Municipality's carrying amount of deposits was \$23,282,557 and the bank balance was \$21,139,148. The difference between the carrying amount and the bank balance is outstanding checks, deposits in transit, and petty cash. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$2,100,395 was covered by federal depository insurance and \$21,424,859 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D – INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Gorham Fire #1	Gorham Special Fire	KSA 19-3612c	\$32,000
Lucas Fire #2	Lucas Special Fire	KSA 19-3612c	8,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-3612c	45,000
Dorrance #4	Dorrance Special Fire	KSA 19-3612c	15,000
Russell County Fire #5	Russell Special Fire	KSA 19-3612c	10,000
Road and Bridge	Special Machinery	KSA 19-119	350,000
Tourism & Convention	Convention & Visitors Bureau	Home Rule	57,170
General	Economic Development	Home Rule	169,317
Economic Development	Capital Improvement	Home Rule	169,317

NOTE E – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE E – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - CONTINUED

premium, conceptually the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*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, 2020.

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

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

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

- The liability calculated for the closure and post-closure care at December 31, 2020 was \$1,652,316
- The remaining total estimate of \$1,164,118 for closure and post-closure care will be recognized as the capacity is filled.
- The percentage of the landfill capacity used on the report at December 31, 2020 is 99 percent based upon the total remaining volume capacity of site divided by the total volume capacity of original site, then subtract that from 100 percent.
- The estimated remaining landfill life in years is 47 years.
- The costs of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these. At December 31, 2020, the County had \$413,406 accumulated for this purpose.

NOTE F – DEFINED BENEFIT PENSION PLAN

*Plan Description* The County 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 issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contributions rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE F – DEFINED BENEFIT PENSION PLAN – CONTINUED

7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provision of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from Russell County were \$259,977 for KPERS and \$95,455 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,800,735 and \$971,626 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

NOTE G – ECONOMIC DEVELOPMENT INCENTIVE AGREEMENT

In March 2019, the County entered into an economic development incentive agreement with Mechanized Concepts awarding the company \$500,000 to create manufacturing jobs by bringing a new industry to Russell County. Mechanized Concepts failed to meet the provisions of the agreement and ceased business in Russell County. Legal action against Mechanized Concepts is still being pursued as of December 31, 2020.

NOTE H – 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 2019 to 2020 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.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2020

NOTE I – RELATED PARTY TRANSACTIONS

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

	<u>2020</u>
Don's Plumbing Heating and Air	\$6,713
Don Boxberger, Commissioner, is the owner	
Master Oil, LLC	10,560
Don Boxberger, Commissioner, is employed by the company	
Strobel Door	5,643
John (JW) Strobel II, spouse of the Treasurer, is employed by the company	
Nex-Tech	31,850
Jamie Gilmore, spouse of Register of Deeds is employed by the company	

NOTE J - COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

NOTE K - CRF & CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The Municipality received CRF in the amount of \$1,365,626 during 2020. The Municipality is encouraged to share the CRF with cities, school districts and local businesses within the Municipality. Russell County distributed \$803,080 to municipalities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT  
For the Year Ended December 31, 2020

NOTE L – SUBSEQUENT EVENTS

In February 2021, the County Commissioners agreed to pay \$30,000 to install concrete pads for the new bleachers to rest on at the fairgrounds.

In March 2021, the County Commissioners approved to rebuild the undercarriage on the Landfill's trac-loader for \$37,188.

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

RUSSELL COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT  
For The Year Ended December 31, 2020

NOTE M- LONG-TERM DEBT

Changes in long-term liabilities for Russell County for the year ended December 31, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:	Various	Various	\$ 1,292,421	Various	\$ 316,065	\$ -	\$ 116,206	\$ 199,859	\$ 8,057
General Obligation Hospital Bonds Series 2004	Various	7/1/2004	\$ 5,500,000	10/1/2024	2,045,000	-	390,000	1,655,000	38,395
Total Contractual Indebtedness					<u>\$ 2,361,065</u>	<u>\$ -</u>	<u>\$ 506,206</u>	<u>\$ 1,854,859</u>	<u>\$ 46,452</u>

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

	Year					
Principal:	2021	2022	2023	2024	2025	Total
Capital Leases	98,748	101,111	-	-	-	199,859
General Obligation Hospital Bonds	400,000	405,000	420,000	430,000	-	1,655,000
Total Principal	<u>498,748</u>	<u>506,111</u>	<u>420,000</u>	<u>430,000</u>	<u>-</u>	<u>1,854,859</u>
Interest:						
Capital Leases	4,780	2,418	-	-	-	7,198
General Obligation Hospital Bonds	32,545	25,745	17,645	9,245	-	85,180
Total Interest	<u>37,325</u>	<u>28,163</u>	<u>17,645</u>	<u>9,245</u>	<u>-</u>	<u>92,378</u>
Total Principal and Interest	<u>\$ 536,073</u>	<u>\$ 534,274</u>	<u>\$ 437,645</u>	<u>\$ 439,245</u>	<u>\$ -</u>	<u>\$ 1,947,237</u>



RUSSELL COUNTY, KANSAS  
REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020

RUSSELL COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020

Schedule 1

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General Fund:</b>	\$ 4,651,963	\$ -	\$ 4,651,963	\$ 3,842,173	\$ (809,790)
<b>Special Purpose Funds:</b>					
Road and Bridge	2,991,553	-	2,991,553	2,088,354	(903,199)
Special Bridge	605,000	-	605,000	507,140	(97,860)
Special Road and Bridge	238,000	-	238,000	120,145	(117,855)
Noxious Weed	376,650	-	376,650	261,668	(114,982)
Health	506,472	-	506,472	385,230	(121,242)
Parks and Recreation	5,705	-	5,705	-	(5,705)
Special Alcohol	21,813	-	21,813	15,800	(6,013)
4-H Building Maintenance	110,000	-	110,000	34,883	(75,117)
Direct Election Expense	175,000	-	175,000	108,518	(66,482)
Appraiser	191,850	-	191,850	156,037	(35,813)
Ambulance	961,000	-	961,000	862,529	(98,471)
Emergency Telephone	88,658	-	88,658	26,096	(62,562)
Employee Benefit	2,910,937	-	2,910,937	2,150,698	(760,239)
Tourism and Convention	92,100	-	92,100	57,170	(34,930)
Historical Society	54,358	-	54,358	54,485	127
Mental Health	39,974	-	39,974	40,392	418
Developmental Services	93,611	-	93,611	93,750	139
Economic Development	552,336	-	552,336	280,405	(271,931)
Service for Elderly	112,441	-	112,441	92,249	(20,192)
Free Fair	45,000	-	45,000	45,084	84
Sheriff Drug Fund	10,000	-	10,000	10,433	433
Sheriff Concealed Carry	715	-	715	9,024	8,309
Sheriff Offender Registry	2,640	-	2,640	8,654	6,014
Gorham Fire District #1					
General	128,585	-	128,585	74,652	(53,933)
Lucas Fire District #2					
General	82,465	-	82,465	53,017	(29,448)
Waldo-Paradise Fire District #3					
General	183,600	-	183,600	112,311	(71,289)
Dorrance Fire District #4					
General	129,100	-	129,100	94,240	(34,860)
Russell County Fire District #5					
General	117,308	-	117,308	83,040	(34,268)
Hospital Board	641,385	-	641,385	641,814	429
<b>Bond and Interest Fund:</b>	1,878	-	1,878	-	(1,878)
<b>Business Funds:</b>					
Solid Waste	536,520	-	536,520	426,615	(109,905)
<b>Trust Fund:</b>					
Oil & Gas Valuation Depletion	2,505	-	2,505	2,505	-
<b>Total Primary Government Budget Funds</b>	<u>\$ 16,661,122</u>	<u>\$ -</u>	<u>\$ 16,661,122</u>	<u>\$ 12,739,111</u>	<u>\$ (3,922,011)</u>

RUSSELL COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-1

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 1,527,400	\$ 1,925,721	\$ 1,951,792	\$ (26,071)
Intergovernmental Taxes	1,767,429	1,448,656	1,368,000	80,656
Intergovernmental Revenues	155,276	112,518	178,000	(65,482)
Use of Money and Property	229,434	141,059	-	141,059
Reimbursements	64,761	118,741	-	118,741
Miscellaneous	160,292	133,679	-	133,679
Total Receipts	3,904,592	3,880,374	\$ 3,497,792	\$ 382,582
Expenditures				
County Commissioners	59,024	58,283	63,000	(4,717)
County Clerk	104,779	95,949	146,000	(50,051)
County Treasurer	169,615	143,579	158,000	(14,421)
County Attorney/County Counselor/Coroner	128,460	119,518	156,261	(36,743)
Register of Deeds	81,816	86,252	86,600	(348)
Sheriff, Jail & Lake	1,205,113	1,147,313	1,264,720	(117,407)
Unified Court	84,381	78,396	95,280	(16,884)
Courthouse/Public Service	587,630	649,959	725,620	(75,661)
Emergency Preparedness	23,265	49,854	81,350	(31,496)
911 Emergency Service	333,567	272,817	376,350	(103,533)
Soil Conservation	28,500	29,500	29,500	-
GIS Mapping/Zoning	79,441	78,839	114,282	(35,443)
Capital Imp. Transfer	-	-	200,000	(200,000)
Road Improvement	-	-	250,000	(250,000)
Miscellaneous	225	26,271	-	26,271
Sales Tax Out	1,243,577	1,005,643	905,000	100,643
Total Expenditures	4,129,393	3,842,173	\$ 4,651,963	\$ (809,790)
Receipts Over (Under) Expenditures	(224,801)	38,201		
Unencumbered Cash, Beginning	1,893,938	1,669,137		
Unencumbered Cash, Ending	\$ 1,669,137	\$ 1,707,338		

RUSSELL COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-2

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 2,192,318	\$ 1,859,593	\$ 1,868,921	\$ (9,328)
Intergovernmental Revenues	348,256	332,003	344,535	(12,532)
Collections	318,698	366,322	132,000	234,322
Total Receipts	<u>2,859,272</u>	<u>2,557,918</u>	<u>\$ 2,345,456</u>	<u>\$ 212,462</u>
Expenditures				
Personal Services	649,097	609,449	680,153	(70,704)
Contractual Services	233,176	990,541	1,338,400	(347,859)
Commodities	1,391,254	138,364	715,500	(577,136)
Capital Outlay	-	-	57,500	(57,500)
Transfer to Special Machinery	300,000	350,000	200,000	150,000
Total Expenditures	<u>2,573,527</u>	<u>2,088,354</u>	<u>\$ 2,991,553</u>	<u>\$ (903,199)</u>
Receipts (Under) Expenditures	285,745	469,564		
Unencumbered Cash, Beginning	<u>714,015</u>	<u>999,760</u>		
Unencumbered Cash, Ending	<u>\$ 999,760</u>	<u>\$ 1,469,324</u>		

RUSSELL COUNTY, KANSAS  
 SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-3

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 394,774	\$ 555,103	\$ 572,151	\$ (17,048)
Reimbursements	2,344	-	-	-
Total Receipts	397,118	555,103	\$ 572,151	\$ (17,048)
Expenditures				
Personal Services	188,688	190,921	150,000	40,921
Contractual Services	113,768	253,348	60,000	193,348
Commodities	52,060	62,871	225,000	(162,129)
Capital Outlay	-	-	170,000	(170,000)
Total Expenditures	354,516	507,140	\$ 605,000	\$ (97,860)
Receipts Over Expenditures	42,602	47,963		
Unencumbered Cash, Beginning	32,849	75,451		
Unencumbered Cash, Ending	\$ 75,451	\$ 123,414		

RUSSELL COUNTY, KANSAS  
 SPECIAL ROAD AND BRIDGE FUND  
 STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-4

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 202,243	\$ 213,339	\$ 218,000	\$ (4,661)
Reimbursement	611,624	24,005	20,000	4,005
Total Receipts	813,867	237,344	\$ 238,000	\$ (656)
Expenditures				
Contractual Services	213,321	72,491	238,000	(165,509)
Commodities	18,912	47,654	-	47,654
Total Expenditures	232,233	120,145	\$ 238,000	\$ (117,855)
Receipts Over (Under) Expenditures	581,634	117,199		
Unencumbered Cash, Beginning	(478,390)	103,244		
Unencumbered Cash, Ending	\$ 103,244	\$ 220,443		

RUSSELL COUNTY, KANSAS  
NOXIOUS WEED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-5

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 155,477	\$ 166,122	\$ 168,432	\$ (2,310)
Collections	92,549	111,212	90,000	21,212
Total Receipts	248,026	277,334	\$ 258,432	\$ 18,902
Expenditures				
Personal Services	112,234	110,800	115,000	(4,200)
Contractual Services	14,611	12,553	17,150	(4,597)
Commodities	123,771	138,315	232,000	(93,685)
Capital Outlay	-	-	12,500	(12,500)
Total Expenditures	250,616	261,668	\$ 376,650	\$ (114,982)
Receipts Over (Under) Expenditures	(2,590)	15,666		
Unencumbered Cash, Beginning	233,210	230,620		
Unencumbered Cash, Ending	\$ 230,620	\$ 246,286		

RUSSELL COUNTY, KANSAS  
HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-6

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 198,847	\$ 199,763	\$ 201,979	\$ (2,216)
Reimbursements	2,528	1,210	-	1,210
Collections	182,473	175,093	134,000	41,093
Total Receipts	383,848	376,066	\$ 335,979	\$ 40,087
Expenditures				
Personal Services	188,933	213,120	211,456	1,664
Contractual Services	49,683	64,093	129,400	(65,307)
Commodities	79,309	100,406	122,100	(21,694)
Capital Outlay	15,545	7,611	43,516	(35,905)
Total Expenditures	333,470	385,230	\$ 506,472	\$ (121,242)
Receipts Over (Under) Expenditures	50,378	(9,164)		
Unencumbered Cash, Beginning	217,861	268,239		
Unencumbered Cash, Ending	\$ 268,239	\$ 259,075		



RUSSELL COUNTY, KANSAS  
 PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-7

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Transfer from Special Alcohol - State Receipts	\$ 4,428	\$ 3,809	\$ 500	\$ 3,309
Total Receipts	4,428	3,809	\$ 500	\$ 3,309
Expenditures				
Contractual Services	-	-	5,705	(5,705)
Total Expenditures	-	-	\$ 5,705	\$ (5,705)
Receipts Over (Under) Expenditures	4,428	3,809		
Unencumbered Cash, Beginning	6,846	11,274		
Unencumbered Cash, Ending	\$ 11,274	\$ 15,083		

RUSSELL COUNTY, KANSAS  
SPECIAL ALCOHOL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-8

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
State Receipts	\$ 13,283	\$ 3,809	\$ 13,000	\$ (9,191)
Total Receipts	13,283	3,809	\$ 13,000	\$ (9,191)
Expenditures				
Contractual Services	15,800	15,800	21,813	(6,013)
Transfer to General & Parks	8,855	-	-	-
Total Expenditures	24,655	15,800	\$ 21,813	\$ (6,013)
Receipts Over (Under) Expenditures	(11,372)	(11,991)		
Unencumbered Cash, Beginning	30,906	19,534		
Unencumbered Cash, Ending	\$ 19,534	\$ 7,543		

RUSSELL COUNTY, KANSAS  
4-H BUILDING MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-9

		2020		Variance
	2019 Actual	Actual	Budget	Over Under
Receipts				
Taxes	\$ 57,940	\$ 33,019	\$ 34,656	\$ (1,637)
Rentals	5,100	1,175	-	1,175
Reimbursements	-	859	-	859
Total Receipts	63,040	35,053	\$ 34,656	\$ 397
Expenditures				
Personal Services	23,075	22,731	30,000	(7,269)
Contractual Services	22,564	11,111	20,000	(8,889)
Commodities	6,633	1,041	10,000	(8,959)
Capital Outlay	-	-	50,000	(50,000)
Total Expenditures	52,272	34,883	\$ 110,000	\$ (75,117)
Receipts Over Expenditures	10,768	170		
Unencumbered Cash, Beginning	124,673	135,441		
Unencumbered Cash, Ending	\$ 135,441	\$ 135,611		

RUSSELL COUNTY, KANSAS  
DIRECT ELECTION EXPENSE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-10

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 84,283	\$ 99,459	\$ 99,779	\$ (320)
Reimbursement	9,070	15,881	-	15,881
Miscellaneous	88	237	-	237
Total Receipts	<u>93,441</u>	<u>115,577</u>	<u>\$ 99,779</u>	<u>\$ 15,798</u>
Expenditures				
Personal Services	39,744	47,437	60,000	(12,563)
Contractual Services	27,853	29,689	24,500	5,189
Commodities	<u>9,942</u>	<u>31,392</u>	<u>90,500</u>	<u>(59,108)</u>
Total Expenditures	<u>77,539</u>	<u>108,518</u>	<u>\$ 175,000</u>	<u>\$ (66,482)</u>
Receipts Over Expenditures	15,902	7,059		
Unencumbered Cash, Beginning	<u>165,390</u>	<u>181,292</u>		
Unencumbered Cash, Ending	<u>\$ 181,292</u>	<u>\$ 188,351</u>		

RUSSELL COUNTY, KANSAS  
 APPRAISER FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-11

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 150,687	\$ 139,936	\$ 139,632	\$ 304
Miscellaneous	17	62	-	62
Reimbursements	260	302	-	302
Total Receipts	150,964	140,300	\$ 139,632	\$ 668
Expenditures				
Personal Services	152,249	135,017	135,000	17
Contractual Services	14,623	8,473	24,350	(15,877)
Commodities	11,100	12,547	29,000	(16,453)
Capital Outlay	264	-	3,500	(3,500)
Total Expenditures	178,236	156,037	\$ 191,850	\$ (35,813)
Receipts Over (Under) Expenditures	(27,272)	(15,737)		
Unencumbered Cash, Beginning	105,376	78,104		
Unencumbered Cash, Ending	\$ 78,104	\$ 62,367		

RUSSELL COUNTY, KANSAS  
 AMBULANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-12

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 329,559	\$ 368,167	\$ 300,000	\$ 68,167
Interest	6,269	-	-	-
Educational Revenue	7,655	2,954	-	2,954
Taxes	645,699	609,316	626,170	(16,854)
Total Receipts	989,182	980,437	\$ 926,170	\$ 54,267
Expenditures				
Personal Service	678,327	728,569	775,000	(46,431)
Contractual Services	102,588	125,761	65,000	60,761
Commodities	11,655	8,199	101,000	(92,801)
Capital Outlay	-	-	20,000	(20,000)
Total Expenditures	792,570	862,529	\$ 961,000	\$ (98,471)
Receipts Over (Under) Expenditures	196,612	117,908		
Unencumbered Cash, Beginning	34,830	231,442		
Unencumbered Cash, Ending	\$ 231,442	\$ 349,350		

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

Schedule 2-13

For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts	\$ -	\$ 100
Total Receipts	-	100
Expenditures		
Commodities	-	-
Total Expenditures	-	-
Receipts Over Expenditures	-	100
Unencumbered Cash, Beginning	6,079	6,079
Unencumbered Cash, Ending	\$ 6,079	\$ 6,179

RUSSELL COUNTY, KANSAS  
 EMERGENCY TELEPHONE SERVICE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-14

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Collections	\$ 52,128	\$ 60,763	\$ 75,600	\$ (14,837)
Total Receipts	52,128	60,763	<u>\$ 75,600</u>	<u>\$ (14,837)</u>
Expenditures				
Contractual Services	25,906	26,096	88,658	(62,562)
Total Expenditures	25,906	26,096	<u>\$ 88,658</u>	<u>\$ (62,562)</u>
Receipts Over (Under) Expenditures	26,222	34,667		
Unencumbered Cash, Beginning	27,231	53,453		
Unencumbered Cash, Ending	<u>\$ 53,453</u>	<u>\$ 88,120</u>		



RUSSELL COUNTY, KANSAS  
 EMPLOYEE BENEFIT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-15

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	<u>\$ 2,004,204</u>	<u>\$ 2,015,134</u>	<u>\$ 2,005,428</u>	<u>\$ 9,706</u>
Total Receipts	<u>2,004,204</u>	<u>2,015,134</u>	<u>\$ 2,005,428</u>	<u>\$ 9,706</u>
Expenditures				
Employee Benefits	<u>2,154,786</u>	<u>2,150,698</u>	<u>2,910,937</u>	<u>(760,239)</u>
Total Expenditures	<u>2,154,786</u>	<u>2,150,698</u>	<u>\$ 2,910,937</u>	<u>\$ (760,239)</u>
Receipts Over (Under) Expenditures	(150,582)	(135,564)		
Unencumbered Cash, Beginning	<u>1,479,410</u>	<u>1,328,828</u>		
Unencumbered Cash, Ending	<u>\$ 1,328,828</u>	<u>\$ 1,193,264</u>		

RUSSELL COUNTY, KANSAS  
 TOURISM AND CONVENTION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-16

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Collections	\$ 86,184	\$ 57,170	\$ 92,100	\$ (34,930)
Total Receipts	86,184	57,170	\$ 92,100	\$ (34,930)
Expenditures				
Transfer to CVB	86,184	57,170	92,100	(34,930)
Total Expenditures	86,184	57,170	\$ 92,100	\$ (34,930)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	5,687	5,687		
Unencumbered Cash, Ending	\$ 5,687	\$ 5,687		

RUSSELL COUNTY, KANSAS  
 HISTORICAL SOCIETY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-17

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes	\$ 51,826	\$ 54,485	\$ 54,358	\$ 127
Total Receipts	51,826	54,485	\$ 54,358	\$ 127
Expenditures				
Appropriations	51,826	54,485	54,358	127
Total Expenditures	51,826	54,485	\$ 54,358	\$ 127
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS  
 MENTAL HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-18

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 41,377	\$ 40,392	\$ 39,974	\$ 418
Total Receipts	41,377	40,392	\$ 39,974	\$ 418
Expenditures				
Appropriations	41,377	40,392	39,974	418
Total Expenditures	41,377	40,392	\$ 39,974	\$ 418
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS  
 DEVELOPMENTAL SERVICES FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-19

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes	\$ 92,054	\$ 93,750	\$ 93,611	\$ 139
Total Receipts	92,054	93,750	\$ 93,611	\$ 139
Expenditures				
Appropriations	92,054	93,750	93,611	139
Total Expenditures	92,054	93,750	\$ 93,611	\$ 139
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS  
 ECONOMIC DEVELOPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-20

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Transfer from General - Sales Tax	\$ 290,114	\$ 169,317	\$ 280,000	\$ (110,683)
Transfer from Capital Improvement	500,000	-	-	-
Total Receipts	790,114	169,317	\$ 280,000	\$ (110,683)
Expenditures				
Personal Services	131,675	111,088	110,000	1,088
Commodities	-	-	14,000	(14,000)
Contractual Services	500,000	-	22,900	(22,900)
Capital Outlay	-	-	33,100	(33,100)
Transfer to Economic Development Board	130,000	169,317	372,336	(203,019)
Total Expenditures	761,675	280,405	\$ 552,336	\$ (271,931)
Receipts Over (Under) Expenditures	28,439	(111,088)		
Unencumbered Cash, Beginning	350,652	379,091		
Unencumbered Cash, Ending	\$ 379,091	\$ 268,003		

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

Schedule 2-21

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Loan Repayment	\$ 20,207	\$ 31,013
Interest	<u>108</u>	<u>60</u>
Total Receipts	<u>20,315</u>	<u>31,073</u>
Expenditures		
Loans	<u>29,221</u>	<u>7,000</u>
Total Expenditures	<u>29,221</u>	<u>7,000</u>
Receipts Over Expenditures	(8,906)	24,073
Unencumbered Cash, Beginning	<u>37,697</u>	<u>28,791</u>
Unencumbered Cash, Ending	<u><u>\$ 28,791</u></u>	<u><u>\$ 52,864</u></u>

RUSSELL COUNTY, KANSAS  
 SERVICE FOR THE ELDERLY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-22

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Interest	\$ 160	\$ 200	\$ -	\$ 200
Taxes	103,651	107,512	108,713	(1,201)
Total Receipts	103,811	107,712	<u>\$ 108,713</u>	<u>\$ (1,001)</u>
Expenditures				
Appropriations	108,703	92,249	112,441	(20,192)
Total Expenditures	108,703	92,249	<u>\$ 112,441</u>	<u>\$ (20,192)</u>
Receipts Over (Under) Expenditures	(4,892)	15,463		
Unencumbered Cash, Beginning	25,272	20,380		
Unencumbered Cash, Ending	<u>\$ 20,380</u>	<u>\$ 35,843</u>		



RUSSELL COUNTY, KANSAS  
 FREE FAIR FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-23

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 44,230	\$ 45,084	\$ 45,000	\$ 84
Total Receipts	44,230	45,084	\$ 45,000	\$ 84
Expenditures				
Appropriations	44,230	45,084	45,000	84
Total Expenditures	44,230	45,084	\$ 45,000	\$ 84
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS  
 SHERIFF DRUG FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-24

		2020		Variance
	2019			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 5,435	\$ 10,953	\$ 10,000	\$ 953
Total Receipts	<u>5,435</u>	<u>10,953</u>	<u>\$ 10,000</u>	<u>\$ 953</u>
Expenditures				
Appropriations	<u>8,202</u>	<u>10,433</u>	<u>10,000</u>	<u>433</u>
Total Expenditures	<u>8,202</u>	<u>10,433</u>	<u>\$ 10,000</u>	<u>\$ 433</u>
Receipts Over (Under) Expenditures	(2,767)	520		
Unencumbered Cash, Beginning	<u>13,734</u>	<u>10,967</u>		
Unencumbered Cash, Ending	<u>\$ 10,967</u>	<u>\$ 11,487</u>		

RUSSELL COUNTY, KANSAS  
 SHERIFF CONCEALED CARRY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-25

		2020		Variance
	2019			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 260	\$ 455	\$ -	\$ 455
Total Receipts	260	455	\$ -	\$ 455
Expenditures				
Appropriations	-	9,024	715	8,309
Total Expenditures	-	9,024	\$ 715	\$ 8,309
Receipts Over (Under) Expenditures	260	(8,569)		
Unencumbered Cash, Beginning	12,393	12,653		
Unencumbered Cash, Ending	\$ 12,653	\$ 4,084		

RUSSELL COUNTY, KANSAS  
 SHERIFF OFFENDER REGISTRY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-26

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts				
Collections	\$ 1,580	\$ 1,600	\$ 1,820	\$ (220)
Total Receipts	<u>1,580</u>	<u>1,600</u>	<u>\$ 1,820</u>	<u>\$ (220)</u>
Expenditures				
Safety Expense	<u>1,727</u>	<u>8,654</u>	<u>2,640</u>	<u>6,014</u>
Total Expenditures	<u>1,727</u>	<u>8,654</u>	<u>\$ 2,640</u>	<u>\$ 6,014</u>
Receipts Over (Under) Expenditures	(147)	(7,054)		
Unencumbered Cash, Beginning	<u>11,491</u>	<u>11,344</u>		
Unencumbered Cash, Ending	<u>\$ 11,344</u>	<u>\$ 4,290</u>		

RUSSELL COUNTY, KANSAS  
 GORHAM FIRE DISTRICT #1 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-27

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 63,383	\$ 69,060	\$ 93,468	\$ (24,408)
Intergovernmental Revenues	26,044	24,900	-	24,900
Reimbursements	593	11	-	11
Total Receipts	90,020	93,971	\$ 93,468	\$ 503
Expenditures				
Personal Services	14,194	19,688	25,000	(5,312)
Contractual Services	19,811	17,019	24,000	(6,981)
Commodities	4,402	5,772	15,000	(9,228)
Transfer to Gorham Fire Special Equipment	25,000	32,000	20,000	12,000
Capital Outlay	8,839	173	44,585	(44,412)
Total Expenditures	72,246	74,652	\$ 128,585	\$ (53,933)
Receipts Over (Under) Expenditures	17,774	19,319		
Unencumbered Cash, Beginning	18,111	35,885		
Unencumbered Cash, Ending	\$ 35,885	\$ 55,204		

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

Schedule 2-28

Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Transfer from Gorham Fire-General	<u>\$ 25,000</u>	<u>\$ 32,000</u>
Total Receipts	<u>25,000</u>	<u>32,000</u>
Expenditures		
Operations	<u>41,798</u>	<u>41,798</u>
Total Expenditures	<u>41,798</u>	<u>41,798</u>
Receipts Over Expenditures	(16,798)	(9,798)
Unencumbered Cash, Beginning	<u>62,354</u>	<u>45,556</u>
Unencumbered Cash, Ending	<u><u>\$ 45,556</u></u>	<u><u>\$ 35,758</u></u>

RUSSELL COUNTY, KANSAS  
 LUCAS FIRE DISTRICT #2 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-29

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 41,538	\$ 42,418	\$ 73,268	\$ (30,850)
Intergovernmental Revenues	27,471	30,178	-	30,178
Total Receipts	69,009	72,596	\$ 73,268	\$ (672)
Expenditures				
Personal Services	18,178	16,794	21,449	(4,655)
Contractual Services	16,754	18,672	14,000	4,672
Commodities	19,405	9,551	15,000	(5,449)
Capital Outlay	-	-	16,000	(16,000)
Transfer to Lucas Fire Special Equipment	10,000	8,000	16,016	(8,016)
Total Expenditures	64,337	53,017	\$ 82,465	\$ (29,448)
Receipts Over Expenditures	4,672	19,579		
Unencumbered Cash, Beginning	16,552	21,224		
Unencumbered Cash, Ending	\$ 21,224	\$ 40,803		

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

Schedule 2-30

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Transfer from Lucas Fire-General	\$ 10,000	\$ 8,000
Grant	<u>20,000</u>	<u>-</u>
Total Receipts	<u>30,000</u>	<u>8,000</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	30,000	8,000
Unencumbered Cash, Beginning	<u>86,489</u>	<u>116,489</u>
Unencumbered Cash, Ending	<u><u>\$ 116,489</u></u>	<u><u>\$ 124,489</u></u>



RUSSELL COUNTY, KANSAS  
 WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-31

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 67,266	\$ 65,002	\$ 144,240	\$ (79,238)
Reimbursements	60	94	-	94
Intergovernmental Revenues	72,276	78,007	-	78,007
Total Receipts	139,602	143,103	\$ 144,240	\$ (1,137)
Expenditures				
Personal Services	27,659	38,413	40,000	(1,587)
Contractual Services	17,021	13,479	45,000	(31,521)
Commodities	8,588	15,419	35,000	(19,581)
Capital Outlay	-	-	43,600	(43,600)
Transfer to Waldo-Paradise Fire Special Equipment	43,000	45,000	20,000	25,000
Total Expenditures	96,268	112,311	\$ 183,600	\$ (71,289)
Receipts Over (Under) Expenditures	43,334	30,792		
Unencumbered Cash, Beginning	71,875	115,209		
Unencumbered Cash, Ending	\$ 115,209	\$ 146,001		

RUSSELL COUNTY, KANSAS  
 WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-32

	2019 Actual	2020 Actual
Receipts		
Transfer from Waldo-Paradise Fire General	\$ 43,000	\$ 45,000
Total Receipts	<u>43,000</u>	<u>45,000</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	43,000	45,000
Unencumbered Cash, Beginning	<u>177,118</u>	<u>220,118</u>
Unencumbered Cash, Ending	<u><u>\$ 220,118</u></u>	<u><u>\$ 265,118</u></u>

RUSSELL COUNTY, KANSAS  
DORRANCE FIRE DISTRICT #4 GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-33

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 82,230	\$ 93,517	\$ 93,034	\$ 483
Grant	11,826	2,000	-	2,000
Reimbursement	4,870	2,922	-	2,922
Total Receipts	<u>98,926</u>	<u>98,439</u>	<u>\$ 93,034</u>	<u>\$ 5,405</u>
Expenditures				
Personal Services	22,865	19,469	25,000	(5,531)
Contractual Services	27,041	51,826	21,600	30,226
Commodities	14,460	7,945	15,000	(7,055)
Capital Outlay	-	-	47,500	(47,500)
Transfer to Dorrance Fire Special Equipment	20,000	15,000	20,000	(5,000)
Total Expenditures	<u>84,366</u>	<u>94,240</u>	<u>\$ 129,100</u>	<u>\$ (34,860)</u>
Receipts Over (Under) Expenditures	14,560	4,199		
Unencumbered Cash, Beginning	<u>44,351</u>	<u>58,911</u>		
Unencumbered Cash, Ending	<u>\$ 58,911</u>	<u>\$ 63,110</u>		

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

Schedule 2-34

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Transfer from Dorrance Fire General	\$ 20,000	\$ 15,000
Total Receipts	<u>20,000</u>	<u>15,000</u>
Expenditures		
Capital Outlay	<u>3,820</u>	<u>-</u>
Total Expenditures	<u>3,820</u>	<u>-</u>
Receipts Over (Under) Expenditures	16,180	15,000
Unencumbered Cash, Beginning	<u>60,846</u>	<u>77,026</u>
Unencumbered Cash, Ending	<u><u>\$ 77,026</u></u>	<u><u>\$ 92,026</u></u>

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-35

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Reimbursements	\$ -	\$ 2,462	\$ -	\$ 2,462
Taxes	92,435	92,451	96,115	(3,664)
Total Receipts	92,435	94,913	\$ 96,115	\$ (1,202)
Expenditures				
Personal Services	25,485	29,042	35,000	(5,958)
Contractual Services	37,148	26,448	35,000	(8,552)
Commodities	22,751	17,550	27,308	(9,758)
Transfer to Russell County Fire Special Equipment	10,000	10,000	20,000	(10,000)
Total Expenditures	95,384	83,040	\$ 117,308	\$ (34,268)
Receipts Over (Under) Expenditures	(2,949)	11,873		
Unencumbered Cash, Beginning	8,745	5,796		
Unencumbered Cash, Ending	\$ 5,796	\$ 17,669		

RUSSELL COUNTY, KANSAS  
 RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-36

	2019 Actual	2020 Actual
Receipts		
Transfer from Russell County Fire General	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total Receipts	<u>10,000</u>	<u>10,000</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	10,000	10,000
Unencumbered Cash, Beginning	<u>178,451</u>	<u>188,451</u>
Unencumbered Cash, Ending	<u><u>\$ 188,451</u></u>	<u><u>\$ 198,451</u></u>

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

Schedule 2-37

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Reimbursements	\$ -	\$ 318,793
Transfer from Road and Bridge	300,000	350,000
Total Receipts	<u>\$ 300,000</u>	<u>\$ 668,793</u>
Expenditures		
Capital Outlay	353,446	485,650
Total Expenditures	<u>353,446</u>	<u>485,650</u>
Receipts Over (Under) Expenditures	(53,446)	183,143
Unencumbered Cash, Beginning	<u>1,120,107</u>	<u>1,066,661</u>
Unencumbered Cash, Ending	<u><u>\$ 1,066,661</u></u>	<u><u>\$ 1,249,804</u></u>

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

Schedule 2-38

For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Interest	<u>\$ 4,042</u>	<u>\$ 5,118</u>
Total Receipts	<u>4,042</u>	<u>5,118</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	4,042	5,118
Unencumbered Cash, Beginning	<u>404,246</u>	<u>408,288</u>
Unencumbered Cash, Ending	<u><u>\$ 408,288</u></u>	<u><u>\$ 413,406</u></u>



RUSSELL COUNTY, KANSAS  
 HOSPITAL BOARD FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-39

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 610,368	\$ 641,814	\$ 641,385	\$ 429
Total Receipts	610,368	641,814	\$ 641,385	\$ 429
Expenditures				
Appropriations	610,368	641,814	641,385	429
Total Expenditures	610,368	641,814	\$ 641,385	\$ 429
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

Schedule 2-40

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Court Costs	\$ 61,117	\$ 46,366
State Fees	339,891	297,185
Law Library	6,618	6,071
Judgments and Restitutions	403,129	865,912
Indigent Defense Services	24,734	17,449
Bonds	89,340	61,419
Fees	11,767	9,842
Total Receipts	<u>936,596</u>	<u>1,304,244</u>
Expenditures		
Court Costs	61,115	46,368
State Fees	339,708	297,294
Law Library	6,614	6,075
Judgments and Restitutions	403,597	805,247
Indigent Defense Services	24,734	17,449
Bonds	99,289	48,934
Fees	11,767	9,842
Total Expenditures	<u>946,824</u>	<u>1,231,209</u>
Receipts Over (Under) Expenditures	(10,228)	73,035
Unencumbered Cash, Beginning	<u>71,959</u>	<u>61,731</u>
Unencumbered Cash, Ending	<u><u>\$ 61,731</u></u>	<u><u>\$ 134,766</u></u>

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

Schedule 2-41

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Transfer from Tourism & Convention	\$ 86,184	\$ 57,170
Collections	700	840
Interest	650	612
Total Receipts	<u>87,534</u>	<u>58,622</u>
Expenditures		
Commodities	-	953
Contractual Services	74,428	63,298
Total Expenditures	<u>74,428</u>	<u>64,251</u>
Receipts Over Expenditures	13,106	(5,629)
Unencumbered Cash, Beginning	<u>170,274</u>	<u>183,380</u>
Unencumbered Cash, Ending	<u><u>\$ 183,380</u></u>	<u><u>\$ 177,751</u></u>

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

Schedule 2-42

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Collections	\$ 31,139	\$ 34,656
Interest	386	456
Transfer from Economic Development	130,000	-
Total Receipts	<u>161,525</u>	<u>35,112</u>
Expenditures		
Commodities	927	1,067
Contractual Services	48,036	45,362
Total Expenditures	<u>48,963</u>	<u>46,429</u>
Receipts Over Expenditures	112,562	(11,317)
Unencumbered Cash, Beginning	<u>63,330</u>	<u>175,892</u>
Prior Year Cancelled Encumbrances	-	400
Unencumbered Cash, Ending	<u><u>\$ 175,892</u></u>	<u><u>\$ 164,975</u></u>

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

Schedule 2-43

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Collections	<u>\$ 12,385</u>	<u>\$ 12,683</u>
Total Receipts	<u>12,385</u>	<u>12,683</u>
Expenditures		
Contractual Services	<u>12,385</u>	<u>12,683</u>
Total Expenditures	<u>12,385</u>	<u>12,683</u>
Receipts Over Expenditures	-	-
Unencumbered Cash, Beginning	<u>629</u>	<u>629</u>
Unencumbered Cash, Ending	<u><u>\$ 629</u></u>	<u><u>\$ 629</u></u>

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

Schedule 2-44

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	-	-
Unencumbered Cash, Beginning	<u>6,887</u>	<u>6,887</u>
Unencumbered Cash, Ending	<u><u>\$ 6,887</u></u>	<u><u>\$ 6,887</u></u>

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

Schedule 2-45

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Collections	<u>\$        103</u>	<u>\$      1,144</u>
Total Receipts	<u>          103</u>	<u>          1,144</u>
Expenditures		
Contractual Services	<u>          103</u>	<u>          1,144</u>
Total Expenditures	<u>          103</u>	<u>          1,144</u>
Receipts Over Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$        -</u></u>	<u><u>\$        -</u></u>

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

Schedule 2-46

For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
SPARK Grant	\$ -	\$ 1,365,626
Total Receipts	-	1,365,626
Expenditures		
Disbursed to Others	-	803,080
Total Expenditures	-	803,080
Receipts Over Expenditures	-	562,546
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 562,546



RUSSELL COUNTY, KANSAS  
 BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-47

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	-	-
Expenditures	-	-	1,878	(1,878)
Total Expenditures	-	-	\$ 1,878	\$ (1,878)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	1,878	1,878		
Unencumbered Cash, Ending	\$ 1,878	\$ 1,878		

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

Schedule 2-48

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
Receipts		
Transfer In	\$ -	\$ 168,033
Total Receipts	<u>-</u>	<u>168,033</u>
Expenditures		
Transfer to Economic Development	500,000	-
Capital Outlay	<u>50,054</u>	<u>197,111</u>
Total Expenditures	<u>550,054</u>	<u>197,111</u>
Receipts Over (Under) Expenditures	(550,054)	(29,078)
Unencumbered Cash, Beginning	<u>1,746,291</u>	<u>1,196,237</u>
Unencumbered Cash, Ending	<u><u>\$ 1,196,237</u></u>	<u><u>\$ 1,167,159</u></u>

RUSSELL COUNTY, KANSAS  
SOLID WASTE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-49

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
State of Kansas - Orphan Tires	\$ 451	\$ 89	\$ -	\$ 89
State of Kansas - Land	69,600	-	-	-
Charges for Services	377,125	363,135	382,000	(18,865)
Total Receipts	447,176	363,224	382,000	(18,776)
Expenditures				
Personal Services	71,847	74,227	84,820	(10,593)
Commodities	48,642	48,587	73,700	(25,113)
Contractual Services	188,367	140,802	110,000	30,802
Capital Outlay	61,730	61,730	6,000	55,730
Reimburse Road and Bridge	47,383	101,269	262,000	(160,731)
Total Expenditures	417,969	426,615	\$ 536,520	\$ (109,905)
Receipts Over (Under) Expenditures	29,207	(63,391)		
Unencumbered Cash, Beginning	240,260	269,467		
Unencumbered Cash, Ending	\$ 269,467	\$ 206,076		

RUSSELL COUNTY, KANSAS  
 OIL & GAS VALUATION DEPLETION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

Schedule 2-50

		2020		Variance
	2019 Actual	Actual	Budget	Over Over (Under)
Receipts				
Interest Income	\$ 3,878	\$ 2,034	\$ -	\$ 2,034
Total Receipts	3,878	2,034	\$ -	\$ 2,034
Expenditures				
Transfer to General	4,777	2,505	2,505	-
Total Expenditures	4,777	2,505	\$ 2,505	\$ -
Receipts Over (Under) Expenditures	(899)	(471)		
Unencumbered Cash, Beginning	3,404	2,505		
Unencumbered Cash, Ending	<u>\$ 2,505</u>	<u>\$ 2,034</u>		

RUSSELL COUNTY, KANSAS  
 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 Regulatory Basis  
 For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Taxes	\$ 10,660,676	\$ 15,796,451	\$ 16,421,597	\$ 10,035,530
Advance Taxes	94,269	90,603	85,154	99,718
Escaped Taxes	1,157	612	1,180	589
Motor Vehicle Taxes	328,776	1,372,736	1,483,541	217,971
MV Rental Excise Taxes	115	609	500	224
Delinquent Personal Taxes	8,088	99,248	99,164	8,172
Commercial Taxes	6,849	92,647	98,241	1,255
Real Estate Redemption	248,986	340,391	464,086	125,291
Protested Tax	160	-	-	160
Special City and County Highway	21,881	381,348	375,761	27,468
Mineral Tax	15,614	34,986	34,986	15,614
Micro Loan Grant/Neighborhood Revitalization	6,811	246,542	242,684	10,669
Russell Co. Drug Seizure Fund	11,329	5,052	1,084	15,297
Sheriff Calendar Fund	-	670	-	670
ABC State Tax/DEA Drug Fund	504	1	-	505
<b>Total Distributable Funds</b>	<b>11,405,215</b>	<b>18,461,896</b>	<b>19,307,978</b>	<b>10,559,133</b>
 Total State Tax Funds	 -	 163,454	 163,454	 -
 <b>Subdivision Funds:</b>				
School Districts	-	4,650,354	4,650,354	-
Cities	-	2,561,894	2,561,894	-
Townships	-	1,539,080	1,539,080	-
Cemetery Districts	1	34,144	34,144	1
Water Shed Districts	-	94	94	-
Osborne Fire District	-	14,805	14,805	-
Agricultural Extension Council	-	170,236	170,236	-
Central Kansas Library	-	127,769	127,769	-
Motor Vehicle Licenses	108,866	1,472,454	1,491,152	90,168
Prosecuting Attorney Training	3,059	2,247	-	5,306
<b>Total Subdivision Funds</b>	<b>111,926</b>	<b>10,573,077</b>	<b>10,589,528</b>	<b>95,475</b>
 Total Payroll Clearing	 500,009	 3,325,427	 3,187,821	 637,615
 <b>Total Agency Funds</b>	 <b>\$ 12,017,150</b>	 <b>\$ 32,523,854</b>	 <b>\$ 33,248,781</b>	 <b>\$ 11,292,223</b>

RUSSELL COUNTY, KANSAS  
LAW LIBRARY  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
RELATED MUNICIPAL ENTITY

Schedule 4-1

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Transfer from District Court	\$ 6,606	\$ 6,067
Total Receipts	<u>6,606</u>	<u>6,067</u>
Expenditures		
Operations	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts (Under) Expenditures	6,606	6,067
Unencumbered Cash, Beginning	<u>28,838</u>	<u>35,444</u>
Unencumbered Cash, Ending	<u><u>\$ 35,444</u></u>	<u><u>\$ 41,511</u></u>

RUSSELL COUNTY, KANSAS  
FREE FAIR BOARD  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
RELATED MUNICIPAL ENTITY

Schedule 4-2

Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
County Appropriations	\$ 44,230	\$ 44,484
Entertainment, Concessions and Booth Rentals	2,255	665
Livestock Sale Proceeds	87,601	53,645
Interest	297	165
Miscellaneous Income	50	5,000
Sponsorships	9,280	7,230
Total Receipts	<u>143,713</u>	<u>111,189</u>
Expenditures		
Ribbons, Awards and Judges	1,698	568
Advertising	2,975	1,819
Miscellaneous Fair Expense	2,848	923
Rental Expense	800	-
Administrative Expenses	4,788	2,424
Equipment	1,839	3,122
Contract Labor	1,838	50
Entertainment	28,076	824
Premiums	97,361	58,478
Total Expenditures	<u>142,223</u>	<u>68,208</u>
Receipts Over (Under) Expenditures	1,490	42,981
Unencumbered Cash, Beginning	<u>68,295</u>	<u>69,785</u>
Unencumbered Cash, Ending	<u><u>\$ 69,785</u></u>	<u><u>\$ 112,766</u></u>