RUSH COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

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For the Year Ended December 31, 2025

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 6

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 16

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types

General Fund

2-1 General Fund 17

Special Purpose Funds

2-2 Road and Bridge Fund 19
2-3 Special Bridge Fund 20
2-4 Health Fund 21
2-5 Noxious Weed Fund 22
2-6 Appraiser's Cost Fund 23
2-7 Mental Health Fund 24
2-8 Intellectual Disability Fund 25
2-9 Special Alcohol Fund 26
2-10 Noxious Weed Capital Outlay Fund 27
2-11 Special Machinery Fund 28
2-12 Capital Improvements Reserve Fund 29
2-13 Equipment Reserve Fund 30
2-14 Recycling Fund 31
2-15 Micro Loan Fund 32
2-16 Register of Deeds Technology Fund 33
2-17 Wireless 911 Fund 34
2-18 Sheriff's Equipment Fund 35
2-19 Clerk's Technology Fund 36
2-20 Treasurer's Technology Fund 37
2-21 Special Parks and Recreation Fund 38
2-22 Federal Funds Fund 39
2-23 Health Reserve Operating Fund 40
2-24 Health Reserve Fund 41

Bond and Interest Funds

2-25 Debt Service Fund 42

Business Fund

2-26 Solid Waste Fund 43

TABLE OF CONTENTS (continued)

Trust Funds
2-27 Prosecuting Attorney Training Fund 44
2-28 Oil and Gas Valuation Depletion Trust Fund 45
2-29 Special Motor Vehicle Fund 46

Related Municipal Entities
2-30 Fire District No. 1 – General Fund 47
2-31 Fire District No. 1 – Special Fund 48
2-32 Fire District No. 2 – General Fund 49
2-33 Fire District No. 2 – Special Fund 50
2-34 Fire District No. 3 – General Fund 51
2-35 Fire District No. 3 – Special Fund 52
2-36 Fire District No. 4 – General Fund 53
2-37 Fire District No. 4 – Special Fund 54
2-38 Fire District No. 5 – General Fund 55
2-39 Fire District No. 5 – Special Fund 56
2-40 Fire District No. 6 – General Fund 57
2-41 Fire District No. 6 – Special Fund 58
2-42 Fire District No. 7 – General Fund 59
2-43 Fire District No. 7 – Special Fund 60
2-44 Fire District No. 8 – General Fund 61
2-45 Fire District No. 8 – Special Fund 62

Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis
3-1 Distributable Funds, State Funds, and Subdivision Funds 63
3-2 Agency Funds 64

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Rush County, Kansas
LaCrosse, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rush County, Kansas**, as of and for the year ended December 31, 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 matters 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* 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 the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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 audit. 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 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 *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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.

Auditors' 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 the 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, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated August 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 31, 2026

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,731,010	-	4,363,548	4,713,379	**1,381,179**	465,890	**1,847,069**
Special Purpose Funds							
Road and Bridge Fund	1,918,642	-	1,950,680	3,076,780	**792,542**	730,734	**1,523,276**
Special Bridge Fund	723,583	-	15,630	3,069	**736,144**	-	**736,144**
Health Fund	238,480	-	206,001	184,264	**260,217**	110	**260,327**
Noxious Weed Fund	442,730	551	145,787	356,921	**232,147**	11,959	**244,106**
Appraiser's Cost Fund	10,274	-	146,803	143,343	**13,734**	8,046	**21,780**
Mental Health Fund	-	-	21,750	21,750	**-**	190	**190**
Intellectual Disability Fund	-	-	11,044	11,044	**-**	106	**106**
Special Alcohol Fund	8,185	-	306	2,681	**5,810**	-	**5,810**
Noxious Weed Capital Outlay Fund	101,491	-	15,000	71,736	**44,755**	-	**44,755**
Special Machinery Fund	210,306	-	200,000	279,154	**131,152**	61,379	**192,531**
Capital Improvements Reserve Fund	826,326	-	350,000	382,055	**794,271**	162,898	**957,169**
Equipment Reserve Fund	1,275,714	-	200,000	146,155	**1,329,559**	-	**1,329,559**
Recycling Fund	7,077	-	3,172	-	**10,249**	-	**10,249**
Register of Deeds Technology Fund	35,692	-	8,765	10,648	**33,809**	-	**33,809**
Wireless 911 Fund	135,338	-	75,824	77,088	**134,074**	-	**134,074**
Sheriff's Equipment Fund	7,425	-	18,689	18,798	**7,316**	-	**7,316**
Clerk's Technology Fund	7,710	-	1,766	-	**9,476**	-	**9,476**
Treasurer's Technology Fund	15,595	-	1,766	-	**17,361**	-	**17,361**
Health Reserve Operating Fund	235,200	-	1,824,119	1,811,519	**247,800**	-	**247,800**
Health Reserve Fund	440,709	-	242,367	-	**683,076**	-	**683,076**
Bond and Interest Funds							
Debt Service Fund	30,845	-	515,731	514,943	**31,633**	-	**31,633**
Business Fund							
Solid Waste Fund	1,215	-	171,368	139,448	**33,135**	5,861	**38,996**
Trust Funds							
Prosecuting Attorney Training Fund	8,574	-	639	243	**8,970**	-	**8,970**
Oil and Gas Valuation Depletion Trust Fund	741,184	-	7,425	-	**748,609**	-	**748,609**
Special Motor Vehicle Fund	-	-	34,955	34,955	**-**	-	**-**
Total Primary Government	$ 9,153,305	551	10,533,135	11,999,973	**7,687,018**	1,447,173	**9,134,191**

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

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Related Municipal Entities							
Fire District No. 1 - General Fund	$ 25,145	-	28,632	27,716	**26,061**	889	**26,950**
Fire District No. 1 - Special Fund	39,184	-	12,000	425	**50,759**	-	**50,759**
Fire District No. 2 - General Fund	20,257	-	22,043	21,968	**20,332**	243	**20,575**
Fire District No. 2 - Special Fund	26,909	-	12,000	-	**38,909**	-	**38,909**
Fire District No. 3 - General Fund	22,458	-	20,418	30,000	**12,876**	1,251	**14,127**
Fire District No. 3 - Special Fund	71,560	-	24,646	9,428	**86,778**	-	**86,778**
Fire District No. 4 - General Fund	18,057	-	82,070	80,205	**19,922**	2,021	**21,943**
Fire District No. 4 - Special Fund	19,077	-	11,213	6,870	**23,420**	-	**23,420**
Fire District No. 5 - General Fund	34,940	-	34,683	8,938	**60,685**	547	**61,232**
Fire District No. 5 - Special Fund	27,747	-	-	-	**27,747**	-	**27,747**
Fire District No. 6 - General Fund	10,896	-	19,416	16,145	**14,167**	3,197	**17,364**
Fire District No. 6 - Special Fund	5,272	-	-	-	**5,272**	-	**5,272**
Fire District No. 7 - General Fund	44,668	-	26,655	27,450	**43,873**	4,181	**48,054**
Fire District No. 7 - Special Fund	74,245	-	8,000	1,701	**80,544**	-	**80,544**
Fire District No. 8 - General Fund	42,894	-	29,634	26,937	**45,591**	1,487	**47,078**
Fire District No. 8 - Special Fund	199,721	-	15,380	35,000	**180,101**	-	**180,101**
Total Related Municipal Entities	683,030	-	346,790	292,783	**737,037**	13,816	**750,853**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **9,836,335**	**551**	**10,879,925**	**12,292,756**	**8,424,055**	**1,460,989**	**9,885,044**

Composition of Cash		
Checking Accounts	$	**2,168,012**
Savings Accounts		**5,863,956**
Cash on Hand		**29,237**
Certificates of Deposits		**7,550,000**
Total Cash		**15,611,205**
Distributable Funds per Schedule 3-1		**(5,650,285)**
Agency Funds per Schedule 3-2		**(75,876)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**9,885,044**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entities, Fire Districts, shown below. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Rush County Memorial Hospital, shown below.

Fire Districts

The eight Fire Districts operate to provide fire protection for the County. The Fire Districts can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire Districts. The governing bodies of the Fire Districts are appointed by the County Commission. The financial information for the Fire Districts is included in the audited financial statement of the County.

Rush County Memorial Hospital

The Rush County Memorial Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025.

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific 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.

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

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to 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 and certain fire districts did hold a revenue neutral rate hearing 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Micro Loan Fund, Register of Deeds Technology Fund, Sheriff's Equipment Fund, Clerk's Technology Fund, Treasurer's Technology Fund, Health Reserve Operating Fund and Health Reserve 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Rush County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by

federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits not were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $15,611,205 and the bank balance was $16,246,981. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $10,863,154 was covered by federal depository insurance, $5,339,770 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $44,057 was unsecured, which is a violation of K.S.A 9-1402.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Rush County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2025 were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A 19-120	$ 350,000
General Fund	Equipment Reserve Fund	K.S.A 19-119	200,000
General Fund	Solid Waste Fund	Commission	55,000
General Fund	Health Reserve Operating Fund	Commission	852,925
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	200,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	15,000
Health Reserve Operating Fund	Health Reserve Fund	Commission	241,832
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	12,000
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	12,000
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	22,291
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c	4,318
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	8,000
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	15,380
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	18,302

NOTE 5 – LITIGATION

Rush County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 6 – RISK MANAGEMENT

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas

County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 114 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County did not have a public work contract properly bonded, which is in violation of K.S.A. 60-1111.

Expenditures exceeded available monies in the School Districts Fund by $327, which is a violation of K.S.A. 10-1113.

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Rush County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-

employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive 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. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the 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 from the County were $177,856 for KPERS and $123,500 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 $1,497,513 and $940,209 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 11 – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined

by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

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

Vacation may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 15 days for full-time employees.

Sick Leave

The County's policy for sick leave permits regular full-time and training period employees to earn sick leave at the rate of 1 working day per calendar month up to a maximum of 120 days. Sick leave is cancelled upon termination of employment.

Longevity Pay

Each December, the County pays longevity pay to employees who have been employed five years or longer. They are paid $120 for the first five years of service and an additional $2 per month for each month thereafter to a maximum of $480 per year.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Rush County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $1,011,700 and the estimated post-closure cost is $856,508. These figures comprise the estimated closure and post-closure cost of $1,868,208. At December 31, 2025, the permit for 2025 identifies that the remaining volume capacity of the site is 65.95% of the original capacity and that the remaining life of the landfill is 67.4 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2025.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 – SUBSEQUENT EVENTS

On August 10, 2026, the County approved a finance lease for $513,903 for the purpose of providing funds for body cameras and related training and licensing for the Sheriff's Department.

NOTE 15 – LONG-TERM DEBT

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

General Obligation Bonds
On April 5, 2012, the County issued $1,135,000 in General Obligation Refunding Bonds – Series 2012-A for the purpose of providing funds for refunding Series 2005 bonds.

On March 30, 2016, the County issued $1,925,000 in General Obligation Refunding Bonds – Series 2016-B for the purpose providing funds for partially refunding Series 2009-A and Series 2009-B bonds.

On April 1, 2021, the County issued $1,970,000 in General Obligation Refunding Bonds – Series 2021 for the purpose of providing funds for refunding Series 2013-A bonds.

Lease Obligations
The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the County for the year ended December 31, 2025, 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
General Obligation Bonds									
Series 2012A	1.875-2.5%	4/5/2012	$ 1,135,000	12/1/2026	$ 330,000	-	(165,000)	**165,000**	8,250
Series 2016B	1.75-4%	3/30/2016	1,925,000	12/1/2034	1,090,000	-	(100,000)	**990,000**	35,300
Series 2021	0.4-2.15%	4/1/2021	1,970,000	12/1/2034	1,855,000	-	(175,000)	**1,680,000**	31,393
Finance Leases									
Diesel Engine Bucket Truck	1.80%	8/9/2021	276,895	1/1/2026	56,781	-	(56,781)	**-**	1,036
(2) John Deere Graders	2.30%	3/21/2022	299,180	1/1/2027	123,218	-	(60,899)	**62,319**	2,873
(2) John Deere Tractors and Mowers	4.75%	10/2/2023	244,196	12/5/2027	147,681	-	(46,813)	**100,868**	7,112
(2) John Deere Graders	4.96%	10/30/2023	305,000	10/30/2028	249,705	-	(57,377)	**192,328**	13,001
Kansas Dirt Road Improvements	0.00%	3/10/2025	2,706,143	2/10/2027	-	2,706,143	(1,387,245)	**1,318,898**	-
John Deere Wheel Loader and Bucket	4.48%	4/7/2025	272,233	1/1/2030	-	272,233	-	**272,233**	-
Nex-Tech Technology Equipment	4.48%	5/28/2025	216,585	5/28/2030	-	216,585	(26,158)	**190,427**	6,129
Total Contractual Indebtedness - County					3,852,385	3,194,961	(2,075,273)	**4,972,073**	105,094
Related Municipal Entity Debt									
Finance Lease									
(2) 2020 Ford F350 Trucks	2.72%	9/8/2020	62,184	12/15/2026	18,509	-	(9,163)	**9,346**	522
Total Contractual Indebtedness					$ 3,870,894	3,194,961	(2,084,436)	**4,981,419**	105,616

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

	YEAR						
	2026	2027	2028	2029	2030	2031-2034	**Total**
Principal							
General Obligation Bonds	$ 440,000	280,000	290,000	290,000	295,000	1,240,000	**2,835,000**
Finance Leases	1,584,225	209,588	165,831	102,722	74,707	-	**2,137,073**
Total Principal - County	2,024,225	489,588	455,831	392,722	369,707	1,240,000	**4,972,073**
Interest							
General Obligation Bonds	66,980	57,843	52,323	46,473	40,178	87,414	**351,211**
Finance Leases	32,555	24,524	14,355	7,085	2,817	-	**81,336**
Total Interest - County	99,535	82,367	66,678	53,558	42,995	87,414	**432,547**
Total Principal and Interest - County	**2,123,760**	**571,955**	**522,509**	**446,280**	**412,702**	**1,327,414**	**5,404,620**
Related Municipal Entity Debt							
Principal							
Finance Lease	9,346	-	-	-	-	-	**9,346**
Interest							
Finance Lease	339	-	-	-	-	-	**339**
Total Principal and Interest - RME	**9,685**	**-**	**-**	**-**	**-**	**-**	**9,685**
Total Principal and Interest	**$ 2,133,445**	**571,955**	**522,509**	**446,280**	**412,702**	**1,327,414**	**5,414,305**

RUSH COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

RUSH COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 4,740,989	-	4,740,989	**4,713,379**	(27,610)
Special Purpose Funds					
Road and Bridge Fund	3,125,000	-	3,125,000	**3,076,780**	(48,220)
Special Bridge Fund	534,921	-	534,921	**3,069**	(531,852)
Health Fund	313,712	-	313,712	**184,264**	(129,448)
Noxious Weed Fund	430,000	-	430,000	**356,921**	(73,079)
Appraiser's Cost Fund	152,900	-	152,900	**143,343**	(9,557)
Mental Health Fund	29,713	-	29,713	**21,750**	(7,963)
Intellectual Disability Fund	19,000	-	19,000	**11,044**	(7,956)
Special Alcohol Fund	8,494	-	8,494	**2,681**	(5,813)
Noxious Weed Capital Outlay Fund	116,491	-	116,491	**71,736**	(44,755)
Wireless 911 Fund	187,181	-	187,181	**77,088**	(110,093)
Special Parks and Recreation Fund	400	-	400	**-**	(400)
Bond and Interest Funds					
Debt Service Fund	534,943	-	534,943	**514,943**	(20,000)
Business Fund					
Solid Waste Fund	170,000	-	170,000	**139,448**	(30,552)
Related Municipal Entities					
Fire District No. 1 - General Fund	39,000	-	39,000	**27,716**	(11,284)
Fire District No. 2 - General Fund	29,850	-	29,850	**21,968**	(7,882)
Fire District No. 3 - General Fund	30,000	-	30,000	**30,000**	-
Fire District No. 4 - General Fund	82,743	-	82,743	**80,205**	(2,538)
Fire District No. 5 - General Fund	33,935	-	33,935	**8,938**	(24,997)
Fire District No. 6 - General Fund	19,034	-	19,034	**16,145**	(2,889)
Fire District No. 7 - General Fund	45,500	-	45,500	**27,450**	(18,050)
Fire District No. 8 - General Fund	51,380	-	51,380	**26,937**	(24,443)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 3,196,839	**3,265,180**	3,283,046	(17,866)
Delinquent Tax	38,224	**47,941**	-	47,941
Vehicle Tax	229,779	**222,147**	246,767	(24,620)
Mineral Production Tax	5,962	**3,054**	-	3,054
Escaped Tax	192	**-**	-	-
Licenses and Fees				
Mortgage Registration Fees	28,349	**46,308**	8,000	38,308
Co. Clerk - Co. Share Game and Park	165	**131**	200	(69)
County Offices	9,327	**4,575**	4,000	575
Antique Motor Vehicle Registr. Fees	3,320	**3,400**	900	2,500
Cereal Malt Bev. and Club License	75	**75**	-	75
Interest on Taxes	23,126	**37,668**	10,000	27,668
Interest on Investments	433,967	**363,309**	75,000	288,309
Miscellaneous	53,268	**126,893**	-	126,893
Sale of Assets	-	**186,161**	-	186,161
Dispatch Fees	12	**9**	-	9
Rents and Leases	5,401	**11,871**	2,000	9,871
Senior Citizens	48,413	**30,503**	15,000	15,503
PILOT	121,209	**-**	110,000	(110,000)
State Aid	56,030	**2,797**	-	2,797
Transfers In	13,429	**18,302**	-	18,302
Neighborhood Revitalization Rebate	(10,593)	**(6,776)**	(6,766)	(10)
Total Receipts	4,256,494	**4,363,548**	3,748,147	615,401
Expenditures				
County Commission	71,673	**63,199**	69,800	(6,601)
County Clerk	128,620	**128,410**	137,000	(8,590)
County Treasurer	170,450	**176,682**	169,377	7,305
County Attorney	154,650	**155,062**	155,500	(438)
Register of Deeds	87,204	**89,173**	93,500	(4,327)
Sheriff	948,840	**1,070,617**	958,718	111,899
Unified Court	54,616	**58,683**	61,524	(2,841)
Courthouse General	477,020	**735,472**	480,000	255,472
Custodian	24,072	**17,655**	52,000	(34,345)
Emergency Preparedness	30,242	**18,939**	26,280	(7,341)
Soil Conservation	25,000	**25,000**	25,000	-
Elderly Companion Program	4,275	**1,000**	1,000	-
Economic Development	9,240	**7,474**	43,650	(36,176)

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Airport	$ 56,530	**4,888**	24,500	(19,612)
Election	60,665	**31,493**	72,000	(40,507)
Employee Benefits	566,644	**500,238**	718,000	(217,762)
Services for Elderly	139,131	**128,916**	145,587	(16,671)
Fair	12,000	**13,000**	13,000	-
CKLEPG	5,654	**5,653**	5,653	-
Historical Society	17,150	**18,900**	18,900	-
Western Kansas Child Advocacy Center	5,000	**5,000**	5,000	-
Transfers Out	1,351,222	**1,457,925**	1,465,000	(7,075)
Total Expenditures	4,399,898	**4,713,379**	4,740,989	(27,610)
Receipts Over (Under) Expenditures	(143,404)	**(349,831)**		
Unencumbered Cash - Beginning	1,860,352	**1,731,010**		
Prior Year Cancelled Encumbrances	14,062	**-**		
Unencumbered Cash - Ending	$ 1,731,010	**1,381,179**		

RUSH COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,053,994	**1,494,412**	1,505,297	(10,885)
Delinquent Tax	17,164	**19,497**	-	19,497
Vehicle Tax	88,596	**73,261**	81,066	(7,805)
Escaped Tax	63	**-**	-	-
Intergovernmental				
State Aid	241,991	**41,380**	-	41,380
Special Highway Fuel Tax	300,702	**298,783**	294,702	4,081
Reimbursements	37,155	**26,454**	-	26,454
Neighborhood Revitalization Rebate	(3,480)	**(3,107)**	(3,102)	(5)
Total Receipts	1,736,185	**1,950,680**	1,877,963	72,717
Expenditures				
Personal Services	692,133	**696,668**	900,000	(203,332)
Commodities	654,419	**1,803,399**	1,000,000	803,399
Contractual Services	330,112	**272,469**	225,000	47,469
Capital Outlay	15,865	**104,244**	800,000	(695,756)
Transfers Out	100,000	**200,000**	200,000	-
Total Expenditures	1,792,529	**3,076,780**	3,125,000	(48,220)
Receipts Over (Under) Expenditures	(56,344)	**(1,126,100)**		
Unencumbered Cash - Beginning	1,974,986	**1,918,642**		
Unencumbered Cash - Ending	$ 1,918,642	**792,542**		

RUSH COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 184,396	**1,460**	-	1,460
Delinquent Tax	1,639	**1,398**	-	1,398
Vehicle Tax	9,378	**12,772**	14,283	(1,511)
Escaped Tax	11	**-**	-	-
Miscellaneous	57	**-**	-	-
Neighborhood Revitalization Rebate	(613)	**-**	-	-
Total Receipts	194,868	**15,630**	14,283	1,347
Expenditures				
Capital Outlay	-	**3,069**	534,921	(531,852)
Receipts Over (Under) Expenditures	194,868	**12,561**		
Unencumbered Cash - Beginning	528,715	**723,583**		
Unencumbered Cash - Ending	$ 723,583	**736,144**		

RUSH COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 150,555	**170,645**	171,785	(1,140)
Delinquent Tax	1,763	**2,387**	-	2,387
Vehicle Tax	10,861	**10,450**	11,606	(1,156)
Escaped Tax	9	**-**	-	-
Intergovernmental				
Federal Aid	138,832	**9,504**	15,000	(5,496)
State Aid	13,192	**12,987**	5,000	7,987
Fees	87,232	**383**	20,000	(19,617)
Neighborhood Revitalization Rebate	(498)	**(355)**	(354)	(1)
Total Receipts	401,946	**206,001**	223,037	(17,036)
Expenditures				
Personal Services	159,556	**12,802**	158,512	(145,710)
Commodities	84,215	**2,221**	80,000	(77,779)
Contractual Services	62,506	**169,241**	63,200	106,041
Capital Outlay	-	**-**	12,000	(12,000)
Total Expenditures	306,277	**184,264**	313,712	(129,448)
Receipts Over (Under) Expenditures	95,669	**21,737**		
Unencumbered Cash - Beginning	142,811	**238,480**		
Unencumbered Cash - Ending	$ 238,480	**260,217**		

RUSH COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 289,698	**61,215**	59,674	1,541
Delinquent Tax	2,918	**2,561**	-	2,561
Vehicle Tax	11,321	**19,923**	22,358	(2,435)
Escaped Tax	17	**-**	-	-
Chemical Sales	69,319	**62,211**	50,000	12,211
Neighborhood Revitalization Rebate	(960)	**(123)**	(123)	-
Total Receipts	372,313	**145,787**	131,909	13,878
Expenditures				
Personal Services	121,581	**146,136**	118,000	28,136
Commodities	135,283	**153,804**	210,000	(56,196)
Contractual Services	27,136	**41,981**	87,000	(45,019)
Transfers Out	15,000	**15,000**	15,000	-
Total Expenditures	299,000	**356,921**	430,000	(73,079)
Receipts Over (Under) Expenditures	73,313	**(211,134)**		
Unencumbered Cash - Beginning	369,417	**442,730**		
Prior Year Cancelled Encumbrances	-	**551**		
Unencumbered Cash - Ending	$ 442,730	**232,147**		

RUSH COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 130,073	**134,355**	135,131	(776)
Delinquent Tax	1,565	**1,936**	-	1,936
Vehicle Tax	9,036	**9,036**	10,046	(1,010)
Escaped Tax	8	**-**	-	-
Miscellaneous	2,790	**1,755**	-	1,755
Neighborhood Revitalization Rebate	(431)	**(279)**	(278)	(1)
Total Receipts	143,041	**146,803**	144,899	1,904
Expenditures				
Personal Services	111,625	**119,995**	128,900	(8,905)
Commodities	1,892	**3,390**	4,000	(610)
Contractual Services	41,773	**19,958**	20,000	(42)
Total Expenditures	155,290	**143,343**	152,900	(9,557)
Receipts Over (Under) Expenditures	(12,249)	**3,460**		
Unencumbered Cash - Beginning	22,523	**10,274**		
Unencumbered Cash - Ending	$ 10,274	**13,734**		

RUSH COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 19,231	**20,160**	20,275	(115)
Delinquent Tax	262	**297**	-	297
Vehicle Tax	1,416	**1,335**	1,480	(145)
Escaped Tax	1	**-**	-	-
Miscellaneous	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(64)	**(42)**	(42)	-
Total Receipts	20,846	**21,750**	29,713	(7,963)
Expenditures				
Appropriations	20,846	**21,750**	29,713	(7,963)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 11,035	**10,141**	10,171	(30)
Delinquent Tax	138	**159**	-	159
Vehicle Tax	897	**765**	850	(85)
Miscellaneous	-	**-**	8,000	(8,000)
Neighborhood Revitalization Rebate	(37)	**(21)**	(21)	-
Total Receipts	12,033	**11,044**	19,000	(7,956)
Expenditures				
Appropriations	12,033	**11,044**	19,000	(7,956)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

RUSH COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Private Club Liquor Tax	$ 491	**306**	400	(94)
Expenditures				
Contractual Services	-	**2,681**	8,494	(5,813)
Receipts Over (Under) Expenditures	491	**(2,375)**		
Unencumbered Cash - Beginning	7,694	**8,185**		
Unencumbered Cash - Ending	$ 8,185	**5,810**		

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 15,000	**15,000**	15,000	-
Expenditures				
Capital Outlay	-	**71,736**	116,491	(44,755)
Receipts Over (Under) Expenditures	15,000	**(56,736)**		
Unencumbered Cash - Beginning	86,491	**101,491**		
Unencumbered Cash - Ending	$ 101,491	**44,755**		

RUSH COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**200,000**
Expenditures			
Capital Outlay		345,507	**279,154**
Receipts Over (Under) Expenditures		(245,507)	**(79,154)**
Unencumbered Cash - Beginning		455,813	**210,306**
Unencumbered Cash - Ending	$	210,306	**131,152**

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**350,000**
Expenditures			
Capital Outlay		5,614	**382,055**
Receipts Over (Under) Expenditures		94,386	**(32,055)**
Unencumbered Cash - Beginning		731,940	**826,326**
Unencumbered Cash - Ending	$	826,326	**794,271**

RUSH COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	250,000	**200,000**
Expenditures			
Capital Outlay		59,063	**146,155**
Receipts Over (Under) Expenditures		190,937	**53,845**
Unencumbered Cash - Beginning		1,084,777	**1,275,714**
Unencumbered Cash - Ending	$	1,275,714	**1,329,559**

RUSH COUNTY, KANSAS
Recycling Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	4,633	**3,172**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		4,633	**3,172**
Unencumbered Cash - Beginning		2,444	**7,077**
Unencumbered Cash - Ending	$	7,077	**10,249**

RUSH COUNTY, KANSAS
Micro Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual Services	74,716	**-**
Receipts Over (Under) Expenditures	(74,716)	**-**
Unencumbered Cash - Beginning	74,716	**-**
Unencumbered Cash - Ending	$ -	**-**

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 5,693	**8,765**
Expenditures		
Contractual Services	5,722	**10,648**
Receipts Over (Under) Expenditures	(29)	**(1,883)**
Unencumbered Cash - Beginning	35,721	**35,692**
Unencumbered Cash - Ending	$ 35,692	**33,809**

RUSH COUNTY, KANSAS
Wireless 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental				
Collections	$ 62,831	**75,824**	75,000	824
Expenditures				
Contractual Services	44,674	**57,498**	-	57,498
Capital Outlay	-	**19,590**	187,181	(167,591)
Total Expenditures	44,674	**77,088**	187,181	(110,093)
Receipts Over (Under) Expenditures	18,157	**(1,264)**		
Unencumbered Cash - Beginning	117,181	**135,338**		
Unencumbered Cash - Ending	$ 135,338	**134,074**		

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	10,560	**18,689**
Expenditures			
Capital Outlay		8,855	**18,798**
Receipts Over (Under) Expenditures		1,705	**(109)**
Unencumbered Cash - Beginning		5,720	**7,425**
Unencumbered Cash - Ending	$	7,425	**7,316**

RUSH COUNTY, KANSAS
Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,256	**1,766**
Expenditures			
Capital Outlay		4,182	**-**
Receipts Over (Under) Expenditures		(2,926)	**1,766**
Unencumbered Cash - Beginning		10,636	**7,710**
Unencumbered Cash - Ending	$	7,710	**9,476**

RUSH COUNTY, KANSAS
Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	1,256	**1,766**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		1,256	**1,766**
Unencumbered Cash - Beginning		14,339	**15,595**
Unencumbered Cash - Ending	$	15,595	**17,361**

RUSH COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other	$ -	**-**	400	(400)
Expenditures				
Contractual Services	-	**-**	400	(400)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-22

RUSH COUNTY, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest on Investments	$ 2	**-**
Expenditures		
ARPA Expenses	4,647	**-**
Receipts Over (Under) Expenditures	(4,645)	**-**
Unencumbered Cash - Beginning	4,645	**-**
Unencumbered Cash - Ending	$ -	**-**

RUSH COUNTY, KANSAS
Health Reserve Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Employee Contributions	$	1,081,935	**970,317**
Interest		-	**877**
Transfers In		956,222	**852,925**
Total Receipts		2,038,157	**1,824,119**
Expenditures			
Health Insurance Premiums		1,684,627	**1,569,687**
Transfers Out		440,709	**241,832**
Total Expenditures		2,125,336	**1,811,519**
Receipts Over (Under) Expenditures		(87,179)	**12,600**
Unencumbered Cash - Beginning		322,379	**235,200**
Unencumbered Cash - Ending	$	235,200	**247,800**

RUSH COUNTY, KANSAS
Health Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	440,709	**241,832**
Interest		-	**535**
Total Receipts		440,709	**242,367**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		440,709	**242,367**
Unencumbered Cash - Beginning		-	**440,709**
Unencumbered Cash - Ending	$	440,709	**683,076**

RUSH COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 486,060	**476,093**	479,316	(3,223)
Delinquent Tax	5,848	**7,006**	-	7,006
Vehicle Tax	29,256	**33,621**	37,484	(3,863)
Escaped Tax	29	**-**	-	-
Neighborhood Revitalization Rebate	(1,609)	**(989)**	(988)	(1)
Miscellaneous	805	**-**	-	-
Total Receipts	520,389	**515,731**	515,812	(81)
Expenditures				
Series 2012 A - Principal	160,000	**165,000**	165,000	-
Series 2012 A - Interest	11,850	**8,250**	8,250	-
Hospital 2013 Series A - Principal	145,000	**-**	-	-
Hospital 2013 Series A - Interest	4,712	**-**	-	-
Series 2016 B - Principal	105,000	**100,000**	100,000	-
Series 2016 B - Interest	37,138	**35,300**	35,300	-
Series 2021 - Principal	25,000	**175,000**	175,000	-
Series 2021 - Interest	31,568	**31,393**	31,393	-
Cash Basis Reserve	-	**-**	20,000	(20,000)
Total Expenditures	520,268	**514,943**	534,943	(20,000)
Receipts Over (Under) Expenditures	121	**788**		
Unencumbered Cash - Beginning	30,724	**30,845**		
Unencumbered Cash - Ending	$ 30,845	**31,633**		

RUSH COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Landfill Fees	$ 71,389	**116,368**	95,000	21,368
Transfers In	45,000	**55,000**	75,000	(20,000)
Total Receipts	116,389	**171,368**	170,000	1,368
Expenditures				
Personal Services	78,230	**72,957**	90,000	(17,043)
Commodities	12,585	**31,025**	28,000	3,025
Contractual Services	26,680	**35,466**	35,000	466
Capital Outlay	-	**-**	17,000	(17,000)
Total Expenditures	117,495	**139,448**	170,000	(30,552)
Receipts Over (Under) Expenditures	(1,106)	**31,920**		
Unencumbered Cash - Beginning	2,321	**1,215**		
Unencumbered Cash - Ending	$ 1,215	**33,135**		

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 277	**639**
Expenditures		
Commodities	140	**243**
Receipts Over (Under) Expenditures	137	**396**
Unencumbered Cash - Beginning	8,437	**8,574**
Unencumbered Cash - Ending	$ 8,574	**8,970**

RUSH COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest Income	$	7,372	**7,425**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		7,372	**7,425**
Unencumbered Cash - Beginning		733,812	**741,184**
Unencumbered Cash - Ending	$	741,184	**748,609**

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 34,464	**34,801**
Interest Income	140	**154**
Total Receipts	34,604	**34,955**
Expenditures		
Personal Services	6,653	**6,838**
Commodities	3,976	**3,056**
Contractual Services	10,546	**6,759**
Transfers Out	13,429	**18,302**
Total Expenditures	34,604	**34,955**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

RUSH COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 20,775	**27,495**	27,186	309
Delinquent Tax	150	**47**	-	47
Vehicle Tax	1,143	**1,038**	1,225	(187)
State Aid	5,616	**-**	-	-
Miscellaneous	2,985	**52**	-	52
Total Receipts	30,669	**28,632**	28,411	221
Expenditures				
Personal Services	3,950	**3,325**	5,000	(1,675)
Commodities	5,252	**3,200**	6,500	(3,300)
Contractual Services	7,712	**9,191**	10,000	(809)
Capital Outlay	2,436	**-**	5,500	(5,500)
Transfers Out	10,100	**12,000**	12,000	-
Total Expenditures	29,450	**27,716**	39,000	(11,284)
Receipts Over (Under) Expenditures	1,219	**916**		
Unencumbered Cash - Beginning	23,926	**25,145**		
Unencumbered Cash - Ending	$ 25,145	**26,061**		

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,100	**12,000**
Expenditures			
Capital Outlay		20,488	**425**
Receipts Over (Under) Expenditures		(10,388)	**11,575**
Unencumbered Cash - Beginning		49,572	**39,184**
Unencumbered Cash - Ending	$	39,184	**50,759**

RUSH COUNTY, KANSAS
Fire District No. 2 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 18,092	**20,382**	20,430	(48)
Delinquent Tax	95	**518**	-	518
Vehicle Tax	1,155	**1,101**	1,400	(299)
Miscellaneous	117	**42**	-	42
Total Receipts	19,459	**22,043**	21,830	213
Expenditures				
Commodities	1,035	**1,188**	5,000	(3,812)
Contractual Services	8,685	**8,780**	7,000	1,780
Capital Outlay	-	**-**	5,850	(5,850)
Transfers Out	6,000	**12,000**	12,000	-
Total Expenditures	15,720	**21,968**	29,850	(7,882)
Receipts Over (Under) Expenditures	3,739	**75**		
Unencumbered Cash - Beginning	16,518	**20,257**		
Unencumbered Cash - Ending	$ 20,257	**20,332**		

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	6,000	**12,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		6,000	**12,000**
Unencumbered Cash - Beginning		20,909	**26,909**
Unencumbered Cash - Ending	$	26,909	**38,909**

RUSH COUNTY, KANSAS
Fire District No. 3 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 13,385	**19,491**	19,454	37
Delinquent Tax	360	**181**	-	181
Vehicle Tax	1,448	**746**	866	(120)
Miscellaneous	1,820	**-**	-	-
Total Receipts	17,013	**20,418**	20,320	98
Expenditures				
Personal Services	3,455	**2,860**	-	2,860
Commodities	5,189	**1,215**	9,000	(7,785)
Contractual Services	5,044	**3,634**	9,500	(5,866)
Capital Outlay	-	**-**	6,500	(6,500)
Transfers Out	5,000	**22,291**	5,000	17,291
Total Expenditures	18,688	**30,000**	30,000	-
Receipts Over (Under) Expenditures	(1,675)	**(9,582)**		
Unencumbered Cash - Beginning	24,133	**22,458**		
Unencumbered Cash - Ending	$ 22,458	**12,876**		

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Donations	$ 25	**2,355**
Transfers In	5,000	**22,291**
Total Receipts	5,025	**24,646**
Expenditures		
Capital Outlay	-	**9,428**
Receipts Over (Under) Expenditures	5,025	**15,218**
Unencumbered Cash - Beginning	66,535	**71,560**
Unencumbered Cash - Ending	$ 71,560	**86,778**

RUSH COUNTY, KANSAS
Fire District No. 4 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 50,842	**69,037**	69,816	(779)
Delinquent Tax	778	**723**	-	723
Vehicle Tax	6,083	**5,794**	5,873	(79)
Miscellaneous	3,093	**6,516**	-	6,516
Total Receipts	60,796	**82,070**	75,689	6,381
Expenditures				
Personal Services	10,575	**16,290**	-	16,290
Commodities	26,292	**14,936**	17,755	(2,819)
Contractual Services	31,818	**35,241**	25,500	9,741
Capital Outlay	-	**9,420**	35,170	(25,750)
Transfers Out	1,991	**4,318**	4,318	-
Total Expenditures	70,676	**80,205**	82,743	(2,538)
Receipts Over (Under) Expenditures	(9,880)	**1,865**		
Unencumbered Cash - Beginning	27,937	**18,057**		
Unencumbered Cash - Ending	$ 18,057	**19,922**		

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 1,991	**4,318**
Miscellaneous	50	**6,895**
Total Receipts	2,041	**11,213**
Expenditures		
Capital Outlay	-	**6,870**
Receipts Over (Under) Expenditures	2,041	**4,343**
Unencumbered Cash - Beginning	17,036	**19,077**
Unencumbered Cash - Ending	$ 19,077	**23,420**

RUSH COUNTY, KANSAS
Fire District No. 5 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 31,671	**30,549**	31,294	(745)
Delinquent Tax	115	**1,044**	-	1,044
Vehicle Tax	1,747	**1,540**	1,897	(357)
Miscellaneous	16,075	**1,550**	-	1,550
Total Receipts	49,608	**34,683**	33,191	1,492
Expenditures				
Personal Services	2,340	**1,760**	3,500	(1,740)
Commodities	1,286	**1,496**	10,200	(8,704)
Contractual Services	19,573	**5,682**	9,000	(3,318)
Capital Outlay	-	**-**	11,235	(11,235)
Total Expenditures	23,199	**8,938**	33,935	(24,997)
Receipts Over (Under) Expenditures	26,409	**25,745**		
Unencumbered Cash - Beginning	8,531	**34,940**		
Unencumbered Cash - Ending	$ 34,940	**60,685**		

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		27,747	**27,747**
Unencumbered Cash - Ending	$	27,747	**27,747**

RUSH COUNTY, KANSAS
Fire District No. 6 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 11,405	**18,164**	18,148	16
Delinquent Tax	256	**475**	-	475
Vehicle Tax	936	**725**	886	(161)
Miscellaneous	643	**52**	-	52
Total Receipts	13,240	**19,416**	19,034	382
Expenditures				
Personal Services	600	**600**	600	-
Commodities	1,693	**6,878**	3,779	3,099
Contractual Services	6,659	**8,667**	3,600	5,067
Capital Outlay	-	**-**	11,055	(11,055)
Total Expenditures	8,952	**16,145**	19,034	(2,889)
Receipts Over (Under) Expenditures	4,288	**3,271**		
Unencumbered Cash - Beginning	6,608	**10,896**		
Unencumbered Cash - Ending	$ 10,896	**14,167**		

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		5,272	**5,272**
Unencumbered Cash - Ending	$	5,272	**5,272**

RUSH COUNTY, KANSAS
Fire District No. 7 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 17,245	**25,528**	25,522	6
Delinquent Tax	611	**210**	-	210
Vehicle Tax	1,276	**697**	1,059	(362)
Miscellaneous	95	**220**	-	220
Total Receipts	19,227	**26,655**	26,581	74
Expenditures				
Personal Services	-	**5,890**	1,500	4,390
Commodities	2,407	**4,430**	3,000	1,430
Contractual Services	9,580	**9,130**	10,000	(870)
Capital Outlay	-	**-**	23,000	(23,000)
Transfers Out	3,099	**8,000**	8,000	-
Total Expenditures	15,086	**27,450**	45,500	(18,050)
Receipts Over (Under) Expenditures	4,141	**(795)**		
Unencumbered Cash - Beginning	40,527	**44,668**		
Unencumbered Cash - Ending	$ 44,668	**43,873**		

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	3,099	**8,000**
Expenditures			
Capital Outlay		-	**1,701**
Receipts Over (Under) Expenditures		3,099	**6,299**
Unencumbered Cash - Beginning		71,146	**74,245**
Unencumbered Cash - Ending	$	74,245	**80,544**

RUSH COUNTY, KANSAS
Fire District No. 8 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 15,385	**25,221**	25,467	(246)
Delinquent Tax	358	**318**	-	318
Vehicle Tax	1,373	**987**	1,096	(109)
Miscellaneous	2,800	**3,108**	-	3,108
Total Receipts	19,916	**29,634**	26,563	3,071
Expenditures				
Personal Services	790	**730**	4,000	(3,270)
Commodities	4,267	**929**	7,000	(6,071)
Contractual Services	9,411	**9,898**	10,000	(102)
Capital Outlay	6,582	**-**	15,000	(15,000)
Transfers Out	15,380	**15,380**	15,380	-
Total Expenditures	36,430	**26,937**	51,380	(24,443)
Receipts Over (Under) Expenditures	(16,514)	**2,697**		
Unencumbered Cash - Beginning	59,408	**42,894**		
Unencumbered Cash - Ending	$ 42,894	**45,591**		

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	15,380	**15,380**
Expenditures			
Capital Outlay		-	**35,000**
Receipts Over (Under) Expenditures		15,380	**(19,620)**
Unencumbered Cash - Beginning		184,341	**199,721**
Unencumbered Cash - Ending	$	199,721	**180,101**

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds					
Current Tax	$	6,583,026	8,941,039	10,005,611	**5,518,454**
Delinquent Real Estate		74,091	111,421	82,411	**103,101**
Delinquent Personal Property		6,504	67,637	64,385	**9,756**
Neighborhood Revitalization		-	21,090	21,090	**-**
RV Tax		322	11,975	11,893	**404**
Vehicle Rental Excise Tax		-	43	8	**35**
Severance Tax		-	328	-	**328**
Escrow Account		634	358	-	**992**
Escaped Tax		-	4,199	4,199	**-**
Motor Vehicle Tax		13,411	609,334	607,697	**15,048**
Tax Foreclosure		-	6,185	6,185	**-**
Total Distributable Funds		6,677,988	9,773,609	10,803,479	**5,648,118**
State Funds					
State Educational		-	54,409	54,409	**-**
State Institutional		-	27,204	27,204	**-**
State Motor Vehicle		-	5,680	5,680	**-**
Total State Funds		-	87,293	87,293	**-**
Subdivision Funds					
Cities		-	705,071	705,071	**-**
Townships		-	273,029	273,029	**-**
School Districts		(146)	3,103,169	3,103,350	**(327)**
Walnut Creek Extension District		-	130,265	130,265	**-**
Watershed Districts		-	395,560	393,066	**2,494**
Central Kansas Library System		-	57,007	57,007	**-**
Total Subdivision Funds		(146)	4,664,101	4,661,788	**2,167**
Total	$	6,677,842	14,525,003	15,552,560	**5,650,285**

RUSH COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Drivers Licenses	$ -	8,307	8,307	**-**
Motor Vehicle Licenses	(481)	368,404	367,903	**20**
Game Licenses	-	3,310	3,310	**-**
Vehicle Sales Tax	7,475	196,468	197,047	**6,896**
Park Permits	-	136	136	**-**
Heritage Trust	312	3,531	3,279	**564**
Motor Vehicle Inspections	7,005	3,060	1,668	**8,397**
Commercial Vehicle	252	65,195	62,559	**2,888**
Attorney Trust Fund	170	307	71	**406**
Community Outreach Program	-	8,321	3,077	**5,244**
Senior Citizens	-	35	-	**35**
Sheriff Youth Fund	-	5,334	3,092	**2,242**
Sheriff Wellness Progam	7,000	1,650	8,091	**559**
Drug Seizure	5,128	-	5,121	**7**
Registered Offender	15,046	1,739	2,839	**13,946**
Concealed Carry	690	98	-	**788**
Register of Deeds	4,393	62,989	62,143	**5,239**
Clerk of Unified Court	34,510	19,050	53,360	**200**
Law Library	1,950	21,559	18,592	**4,917**
Diversion Fund	13,659	29,810	19,941	**23,528**
Total	$ 97,109	799,303	820,536	**75,876**