# RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

AND

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2022

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RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2022

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Independent Auditors' Report

To the Board of County Commissioners
Russell, Kansas

**Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Russell County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Russell County, Kansas as of December 31, 2022, 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 Russell County, Kansas as of December 31, 2022, 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.

***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 Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement 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 A 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 variance between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of American, although not reasonably determinable, are presumed to be material.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of 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.

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, included any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibility 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 auditors' 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 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 judgement 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, schedule of regulatory basis receipts and expenditures- 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 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, 2021 (not presented herein), and have issued our report thereon dated August 31, 2022, which contained an unmodified opinion on the basis financial statement. The 2021 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. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note A.

Gudenkauf & Malone Inc

Gudenkauf & Malone, Inc.

August 15, 2023

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| **General Fund:** | $ 3,214,183 | $ - | $ 5,129,080 | $ 5,012,241 | $ 3,331,022 | $ 124,186 | $ 3,455,208 |
| **Special Purpose Funds:** | | | | | | | |
| Road and Bridge Fund | 1,345,228 | - | 2,300,150 | 2,747,138 | 898,240 | 180,500 | 1,078,740 |
| Special Bridge | 558,090 | - | 401,083 | 385,674 | 573,499 | 130,882 | 704,381 |
| Special Road and Bridge | 197,260 | - | 191,034 | 54,106 | 334,188 | 790 | 334,978 |
| Noxious Weed | 242,387 | - | 351,799 | 394,051 | 200,135 | 5,438 | 205,573 |
| Health | 230,776 | - | 525,529 | 381,884 | 374,421 | 9,162 | 383,583 |
| Parks and Recreation | 20,720 | - | 4,547 | - | 25,267 | - | 25,267 |
| Special Alcohol | 4,380 | - | 8,595 | 8,800 | 4,175 | - | 4,175 |
| 4-H Building Maintenance | 100,364 | - | 29,689 | 47,919 | 82,134 | 175 | 82,309 |
| Direct Election Expense | 184,177 | - | 60,723 | 97,548 | 147,352 | 694 | 148,046 |
| Appraiser | 40,390 | - | 188,776 | 215,272 | 13,894 | 9,268 | 23,162 |
| Ambulance | | | | | | | |
| General | 180,884 | - | 863,014 | 972,518 | 71,380 | 38,102 | 109,482 |
| Special Equipment | 6,179 | - | 11,973 | 9,422 | 8,730 | - | 8,730 |
| Emergency Telephone Service | 124,534 | - | 59,991 | 29,555 | 154,970 | - | 154,970 |
| Employee Benefit | 1,154,707 | - | 1,401,307 | 2,168,452 | 387,562 | - | 387,562 |
| Tourism and Convention | 5,687 | - | 93,203 | 92,100 | 6,790 | - | 6,790 |
| Historical Society | - | - | 49,641 | 49,641 | - | - | - |
| Mental Health | - | - | 35,463 | 35,463 | - | - | - |
| Developmental Services | - | - | 92,893 | 92,893 | - | - | - |
| Economic Development | 178,255 | - | 316,482 | 360,000 | 134,737 | - | 134,737 |
| Economic Development Loan | 48,725 | - | 21,425 | 16,649 | 53,501 | - | 53,501 |
| Service for Elderly | 22,880 | - | 95,241 | 117,754 | 367 | - | 367 |
| Free Fair | - | - | 31,460 | 31,460 | - | - | - |
| Sheriff Drug Fund | 900 | - | - | - | 900 | - | 900 |
| Sheriff Concealed Carry | 4,767 | - | 195 | - | 4,962 | - | 4,962 |
| Sheriff Offender Registry | 6,780 | | 2,360 | - | 9,140 | - | 9,140 |
| Gorham Fire District #1 | | | | | | | |
| General | 73,554 | - | 90,635 | 127,458 | 36,731 | 5,270 | 42,001 |
| Special Equipment | 5,000 | - | 30,000 | - | 35,000 | - | 35,000 |
| Lucas Fire District #2 | | | | | | | |
| General | 54,542 | - | 71,017 | 79,046 | 46,513 | 1,414 | 47,927 |
| Special Equipment | 134,489 | - | 20,000 | 20,000 | 134,489 | - | 134,489 |
| Waldo-Paradise Fire District #3 | | | | | | | |
| General | 135,350 | - | 112,845 | 134,291 | 113,904 | 1,627 | 115,531 |
| Special Equipment | 255,393 | - | 226,897 | 163,084 | 319,206 | - | 319,206 |
| Dorrance Fire District #4 | | | | | | | |
| General | 92,704 | - | 104,673 | 111,889 | 85,488 | 3,277 | 88,765 |
| Special Equipment | 112,026 | - | 15,000 | - | 127,026 | - | 127,026 |
| Russell County Fire District #5 | | | | | | | |
| General | 24,853 | - | 81,089 | 91,575 | 14,367 | 3,252 | 17,619 |
| Special Equipment | 168,451 | - | - | 9,586 | 158,865 | - | 158,865 |

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, 2022

| Fund | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| **Special Purpose Funds:** | | | | | | | |
| **Continued -** | | | | | | | |
| Special Machinery | $ 1,516,644 | $ - | $ 300,000 | $ 228,000 | 1,588,644 | $ - | $ 1,588,644 |
| Landfill Closing | 415,473 | - | 1,454 | - | 416,927 | - | 416,927 |
| Hospital Board | - | - | 585,716 | 585,716 | - | - | - |
| Addiction Prevention | - | | 1,272 | - | 1,272 | - | 1,272 |
| District Court | 309,663 | - | 623,023 | 932,686 | - | - | - |
| Register of Deeds Tech Fees | 57,052 | | 11,798 | 5,676 | 63,174 | - | 63,174 |
| Treasurer Tech Fee | 7,213 | | 6,969 | 4,019 | 10,163 | - | 10,163 |
| Clerk Tech Fee | 12,619 | | 2,950 | 4,790 | 10,779 | - | 10,779 |
| Convention and Visitors Bureau Board | 185,044 | - | 92,995 | 108,805 | 169,234 | 2,409 | 171,643 |
| Economic Development Board | 137,710 | - | 157,548 | 52,320 | 242,938 | 7,062 | 250,000 |
| Citizen Review Board | 629 | - | 12,385 | 12,385 | 629 | - | 629 |
| Animal Response Team | 6,887 | - | - | - | 6,887 | - | 6,887 |
| Grant | 575,470 | - | 666,486 | 1,406,586 | (164,630) | 431,921 | 267,291 |
| **Bond and Interest Fund:** | 1,878 | - | - | - | 1,878 | - | 1,878 |
| **Capital Projects Fund:** | | | | | | | |
| Capital Improvement | 1,267,732 | - | 692,680 | 190,968 | 1,769,444 | - | 1,769,444 |
| **Business Funds:** | | | | | | | |
| Solid Waste | 97,534 | - | 444,491 | 471,556 | 70,469 | 16,831 | 87,300 |
| **Trust Fund:** | | | | | | | |
| Oil & Gas Valuation Depletion | - | - | 817 | - | 817 | - | 817 |
| Total Primary Government | $ 13,520,163 | $ - | $ 16,618,393 | $ 18,060,976 | $ 12,077,580 | $ 972,260 | $ 13,049,840 |
| **Related Municipal Entities:** | | | | | | | |
| Law Library | 47,707 | - | 6,714 | - | 54,421 | - | 54,421 |
| Free Fair Board | 68,877 | - | 125,494 | 124,537 | 69,834 | - | 69,834 |
| Total Related Municipal Entities | 116,584 | - | 132,208 | 124,537 | 124,255 | - | 124,255 |
| Total Reporting Entity (Excluding Agency Funds) | $ 13,636,747 | $ - | $ 16,750,601 | $ 18,185,513 | $ 12,201,835 | $ 972,260 | $ 13,174,095 |

| | |
|---|---|
| Certificates of Deposit | 1,869,950 |
| Checking Accounts | 24,488,615 |
| Petty Cash | 500 |
| Total Related Municipal Entities | 124,255 |
| Total Cash | 26,483,320 |
| Agency Funds per Schedule 3 | (13,309,225) |
| Total Reporting Entity (Excluding Agency Funds) | $ 13,174,095 |

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

## 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 statue to be audited as part of the county audit. The Law Library is operated independently of the county's governing body.

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

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

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

### Regulatory Basis Fund Types

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.

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.)

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

Basis of Accounting

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

The 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 municipality to use the regulatory basis of accounting.

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 two 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.

## NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

Special Machinery
Landfill Closing
Ambulance Special Equip
Animal Response Team
District Court
Capital Improvement
Lucas Fire District #2 Special Equip
Dorrance Fire District #4 Special Equip
Economic Development Board
Clerk Tech Fee
Register of Deeds Tech Fee
Convention and Visitors Bureau
Citizen Review Board
Grant
Economic Development Loan
Gorham Fire District #1 Special Equip
Waldo-Paradise Fire District #3 Special Equip
Russell County Fire #5 Special Equip
Treasurer Tech Fee

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using 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 Statues

- K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Grant Fund had expenditures in excess of cash due to encumbrances.
- K.S.A. 10-815 requires that warrants/checks outstanding for two years are more are canceled to the fund originally charged. There are twenty-one checks outstanding for more than two years.
- 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. None of the quarterly statements were published.
- K.S.A. 19-228 requires that the County Clerk publishes quarterly statements showing a summary of expenditures and balances. The publication for the fourth quarter was published 4 months after the ending month.
- K.S.A. 8-145 requires that Motor Vehicle transfer the remaining balance as the close of the calendar year as of June 1 of the following year this was not done.

## NOTE B – STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

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 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%. The County did not have any designated "peak periods" during 2021. All the County's deposits were legally secured at December 31, 2022.

At December 31, 2022, the Municipality's carrying amount of deposits was $26,483,320 and the bank balance was $25,882,507. 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, $1,993,689 was covered by federal depository insurance and $23,888,818 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 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

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

*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, 2022.

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, 2022 was $1,740,552
- The remaining total estimate of $1,227,324 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, 2022 is 57 percent based upon the total remaining volume capacity of site divided by the total volume capacity of original site, then subtract that from 100 percent.
- The estimated remaining landfill life is years is 36 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, 2022, the County had $416,927 accumulated for this purpose.

NOTE E – 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 issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South 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 establishes the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

## NOTE E – DEFINED BENEFIT PENSION PLAN - CONTINUED

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from Russell County were $308,879 for KPERS and $122,807 for KP&F for the year ended December 31, 2022.

### Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,306,396 and $1,223,546 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 or can be obtained as described above.

## NOTE F – INTERFUND LOAN

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

## NOTE G – INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| Gorham Fire #1 | Gorham Special Fire | KSA 19-3612c | $ 25,000 |
| Lucas Fire #2 | Lucas Special Fire | KSA 19-3612c | 20,000 |
| Waldo-Paradise #3 | Waldo Special Fire | KSA 19-3612c | 40,000 |
| Dorrance #4 | Dorrance Special Fire | KSA 19-3612c | 15,000 |
| General | Economic Development | Home Rule | 291,482 |
| Economic Development | Capital Improvement | Home Rule | 98,330 |
| Convention & Tourism | Economic Development | Home Rule | 25,000 |
| General | Capital Outlay | KSA 19-120 | 588,000 |
| Road & Bridge | Special Machinery | KSA 68-141g | 300,000 |
| Economic Development | Economic Board | Home Rule | 132,050 |

## 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.

## NOTE H – CLAIMS AND JUDGEMENTS (CONTINUED)

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 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

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

## NOTE 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.

| | 2022 |
|---|---|
| Strobel Door<br>John (JW) Strobel II, spouse of the Treasurer,<br>is employed by the company<br>John (Duke) Strobel, commissioner<br>owner of the company | $ 345 |
| Nex-Tech<br>Jamie Gilmore, spouse of Register of Deeds<br>is employed by the company | 30,666 |

## NOTE J – SUBSEQUENT EVENTS

In February 2023, the County Commissioners approved a contract with Coughlin Company for the purchase of cold mix in the amount of $225,000 for road projects.

In March 2023, the Kansas Wildlife and Parks gave a $500,000 commitment for FSA 420 at 4546 205th Blvd. Hell Creek Bridge repair.

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.

NOTE K- LONG-TERM DEBT

Changes in long-term liabilities for Russell County for the year ended December 31, 2022, 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 | $ 101,110 | $ - | $ 101,110 | $ - | $ 2,418 |
| General Obligation Hospital Bonds Series 2004 | Various | 7/1/2004 | $ 5,500,000 | 10/1/2024 | 1,255,000 | - | 405,000 | 850,000 | 25,745 |
| Total Contractual Indebtedness | | | | | $ 1,356,110 | $ - | $ 506,110 | $ 850,000 | $ 28,163 |

Current maturities of long-term debt and interest for the next three years through maturity are as follows:

| | Year | | | |
|---|---|---|---|---|
| Principal: | 2023 | 2024 | | Total |
| General Obligation Hospital Bonds | 420,000 | 430,000 | | 850,000 |
| Total Principal | 420,000 | 430,000 | - | 850,000 |
| Interest: | | | | |
| General Obligation Hospital Bonds | 17,645 | 9,245 | | 26,890 |
| Total Interest | 17,645 | 9,245 | - | 26,890 |
| Total Principal and Interest | $ 437,645 | $ 439,245 | $ - | $ 876,890 |

RUSSELL COUNTY, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2022

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 1

| Fund | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|---|---|
| **General Fund:** | $ 5,374,474 | $ - | $ 5,374,474 | $ 5,012,241 | $ (362,233) |
| **Special Purpose Funds:** | | | | | |
| Road and Bridge | 2,791,200 | - | 2,791,200 | 2,747,138 | (44,062) |
| Special Bridge | 480,000 | - | 480,000 | 385,674 | (94,326) |
| Special Road and Bridge | 311,204 | - | 311,204 | 54,106 | (257,098) |
| Noxious Weed | 442,700 | - | 442,700 | 394,051 | (48,649) |
| Health | 466,600 | - | 466,600 | 381,884 | (84,716) |
| Parks and Recreation | 15,583 | - | 15,583 | - | (15,583) |
| Special Alcohol | 21,813 | - | 21,813 | 8,800 | (13,013) |
| 4-H Building Maintenance | 110,000 | - | 110,000 | 47,919 | (62,081) |
| Direct Election Expense | 172,000 | - | 172,000 | 97,548 | (74,452) |
| Appraiser | 229,750 | - | 229,750 | 215,272 | (14,478) |
| Ambulance | 1,036,000 | - | 1,036,000 | 972,518 | (63,482) |
| Emergency Telephone | 90,000 | - | 90,000 | 29,555 | (60,445) |
| Employee Benefit | 2,290,100 | - | 2,290,100 | 2,168,452 | (121,648) |
| Tourism and Convention | 117,100 | - | 117,100 | 92,100 | (25,000) |
| Historical Society | 49,936 | - | 49,936 | 49,641 | (295) |
| Mental Health | 35,665 | - | 35,665 | 35,463 | (202) |
| Developmental Services | 93,611 | - | 93,611 | 92,893 | (718) |
| Economic Development | 360,000 | - | 360,000 | 360,000 | - |
| Service for Elderly | 119,073 | - | 119,073 | 117,754 | (1,319) |
| Free Fair | 35,000 | - | 35,000 | 31,460 | (3,540) |
| Sheriff Drug Fund | 15,000 | - | 15,000 | - | (15,000) |
| Sheriff Concealed Carry | 5,500 | - | 5,500 | - | (5,500) |
| Sheriff Offender Registry | 6,500 | - | 6,500 | - | (6,500) |
| Gorham Fire District #1 | | | | | |
| General | 182,310 | - | 182,310 | 127,458 | (54,852) |
| Lucas Fire District #2 | | | | | |
| General | 99,520 | - | 99,520 | 79,046 | (20,474) |
| Waldo-Paradise Fire District #3 | | | | | |
| General | 177,267 | - | 177,267 | 134,291 | (42,976) |
| Dorrance Fire District #4 | | | | | |
| General | 135,782 | - | 135,782 | 111,889 | (23,893) |
| Russell County Fire District #5 | | | | | |
| General | 118,329 | - | 118,329 | 91,575 | (26,754) |
| Hospital Board | 589,347 | - | 589,347 | 585,716 | (3,631) |
| Addiction Fund | - | - | - | - | - |
| **Bond and Interest Fund:** | - | - | - | - | - |
| **Business Funds:** | | | | | |
| Solid Waste | 573,700 | - | 573,700 | 471,556 | (102,144) |
| **Trust Fund:** | | | | | |
| Oil & Gas Valuation Depletion | - | - | - | - | - |
| Total Primary Government Budget Funds | $ 16,545,064 | $ - | $ 16,545,064 | $ 14,896,000 | $ (1,649,064) |

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-1

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 2,774,659 | $ 2,612,490 | $ 2,656,554 | $ (44,064) |
| Intergovernmental Taxes | 1,663,617 | 1,868,070 | 1,516,381 | 351,689 |
| Intergovernmental Revenues | 185,910 | 180,552 | - | 180,552 |
| Use of Money and Property | 132,441 | 203,952 | - | 203,952 |
| Reimbursements | 143,738 | 43,716 | - | 43,716 |
| Transfers | 583,134 | 83,099 | - | 83,099 |
| Miscellaneous | 129,479 | 137,201 | - | 137,201 |
| Total Receipts | 5,612,978 | 5,129,080 | $ 4,172,935 | $ 956,145 |
| Expenditures | | | | |
| County Commissioners | 59,159 | 58,254 | 59,850 | (1,596) |
| County Clerk | 104,490 | 90,076 | 147,000 | (56,924) |
| County Treasurer | 167,321 | 153,140 | 167,058 | (13,918) |
| County Attorney/County Counselor/Coroner | 135,623 | 145,909 | 146,487 | (578) |
| Register of Deeds | 85,414 | 93,702 | 91,700 | 2,002 |
| Sheriff, Jail & Lake | 1,108,105 | 1,342,413 | 1,333,344 | 9,069 |
| Unified Court | 86,747 | 70,623 | 95,280 | (24,657) |
| Courthouse/Public Service | 680,405 | 661,813 | 722,340 | (60,527) |
| Emergency Preparedness | 86,668 | 88,301 | 83,550 | 4,751 |
| 911 Emergency Service | 389,658 | 351,168 | 394,680 | (43,512) |
| Soil Conservation | 28,025 | 29,500 | 29,500 | - |
| GIS Mapping/Zoning | 82,428 | 89,266 | 115,425 | (26,159) |
| Road Improvement | - | - | 388,260 | (388,260) |
| Miscellaneous | 23,610 | 56,319 | - | 56,319 |
| Sales Tax Out | 1,006,302 | 902,275 | 1,400,000 | (497,725) |
| Transfer to Capital Improvement | - | 588,000 | 200,000 | 388,000 |
| Transfer to Economic Development | - | 291,482 | - | 291,482 |
| Total Expenditures | 4,043,955 | 5,012,241 | $ 5,374,474 | $ (362,233) |
| Receipts Over (Under) Expenditures | 1,569,023 | 116,839 | | |
| Unencumbered Cash, Beginning | 1,645,160 | 3,214,183 | | |
| Unencumbered Cash, Ending | $ 3,214,183 | $ 3,331,022 | | |

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-2

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes | $ 861,185 | $ 1,527,295 | $ 2,877,726 | $ (1,350,431) |
| Intergovernmental Revenues | 374,358 | 350,790 | 374,607 | (23,817) |
| Collections | 472,540 | 422,065 | 200,000 | 222,065 |
| Total Receipts | 1,708,083 | 2,300,150 | $ 3,452,333 | $ (1,152,183) |
| Expenditures | | | | |
| Personal Services | 745,169 | 777,280 | 736,000 | 41,280 |
| Contractual Services | 977,947 | 221,016 | 1,512,000 | (1,290,984) |
| Commodities | 109,063 | 1,446,127 | 113,200 | 1,332,927 |
| Capital Outlay | - | 2,715 | 80,000 | (77,285) |
| Transfer to Special Machinery | - | 300,000 | 350,000 | (50,000) |
| Total Expenditures | 1,832,179 | 2,747,138 | $ 2,791,200 | $ (44,062) |
| Receipts (Under) Expenditures | (124,096) | (446,988) | | |
| Unencumbered Cash, Beginning | 1,469,324 | 1,345,228 | | |
| Unencumbered Cash, Ending | $ 1,345,228 | $ 898,240 | | |

RUSSELL COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-3

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 389,993 | $ 394,752 | $ 399,188 | $ (4,436) |
| Reimbursements | 242,359 | 6,331 | - | 6,331 |
| Total Receipts | 632,352 | 401,083 | $ 399,188 | $ 1,895 |
| Expenditures | | | | |
| Personal Services | 105,477 | 135,769 | 200,000 | (64,231) |
| Contractual Services | 46,160 | 84,170 | 30,000 | 54,170 |
| Commodities | 46,039 | 165,735 | 150,000 | 15,735 |
| Capital Outlay | - | - | 100,000 | (100,000) |
| Total Expenditures | 197,676 | 385,674 | $ 480,000 | $ (94,326) |
| Receipts Over Expenditures | 434,676 | 15,409 | | |
| Unencumbered Cash, Beginning | 123,414 | 558,090 | | |
| Unencumbered Cash, Ending | $ 558,090 | $ 573,499 | | |

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-4

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 140,956 | $ 191,034 | $ 194,006 | $ (2,972) |
| Total Receipts | 140,956 | 191,034 | $ 194,006 | $ (2,972) |
| Expenditures | | | | |
| Contractual Services | 4,971 | 6,790 | 311,204 | (304,414) |
| Commodities | 159,168 | 47,316 | - | 47,316 |
| Total Expenditures | 164,139 | 54,106 | $ 311,204 | $ (257,098) |
| Receipts Over (Under) Expenditures | (23,183) | 136,928 | | |
| Unencumbered Cash, Beginning | 220,443 | 197,260 | | |
| Unencumbered Cash, Ending | $ 197,260 | $ 334,188 | | |

RUSSELL COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-5

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes | $ 146,252 | $ 147,299 | $ 149,796 | $ (2,497) |
| Reimburse | - | 2,000 | - | 2,000 |
| Collections | 192,914 | 202,500 | 109,024 | 93,476 |
| Total Receipts | 339,166 | 351,799 | $ 258,820 | $ 92,979 |
| Expenditures | | | | |
| Personal Services | 118,574 | 129,996 | 132,150 | (2,154) |
| Contractual Services | 13,873 | 15,563 | 17,750 | (2,187) |
| Commodities | 210,618 | 248,492 | 281,900 | (33,408) |
| Capital Outlay | - | - | 10,900 | (10,900) |
| Total Expenditures | 343,065 | 394,051 | $ 442,700 | $ (48,649) |
| Receipts Over (Under) Expenditures | (3,899) | (42,252) | | |
| Unencumbered Cash, Beginning | 246,286 | 242,387 | | |
| Unencumbered Cash, Ending | $ 242,387 | $ 200,135 | | |

RUSSELL COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-6

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 199,600 | $ 199,734 | $ 203,821 | $ (4,087) |
| Reimbursements | 23,695 | 2,207 | - | 2,207 |
| Collections | 142,110 | 323,588 | 176,450 | 147,138 |
| Total Receipts | 365,405 | 525,529 | $ 380,271 | $ 145,258 |
| Expenditures | | | | |
| Personal Services | 223,290 | 230,510 | 240,000 | (9,490) |
| Contractual Services | 75,571 | 66,615 | 31,000 | 35,615 |
| Commodities | 93,547 | 82,028 | 145,100 | (63,072) |
| Capital Outlay | 1,296 | 2,731 | 50,500 | (47,769) |
| Total Expenditures | 393,704 | 381,884 | $ 466,600 | $ (84,716) |
| Receipts Over (Under) Expenditures | (28,299) | 143,645 | | |
| Unencumbered Cash, Beginning | 259,075 | 230,776 | | |
| Unencumbered Cash, Ending | $ 230,776 | $ 374,421 | | |

RUSSELL COUNTY, KANSAS
PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-7

| | | 2022 | | |
|---|---|---|---|---|
| | 2021 Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Transfer from Special Alcohol - State Receipts | $ 5,637 | $ 4,547 | $ - | $ 4,547 |
| Total Receipts | 5,637 | 4,547 | $ - | $ 4,547 |
| Expenditures | | | | |
| Contractual Services | - | - | 15,583 | (15,583) |
| Total Expenditures | - | - | $ 15,583 | $ (15,583) |
| Receipts Over (Under) Expenditures | 5,637 | 4,547 | | |
| Unencumbered Cash, Beginning | 15,083 | 20,720 | | |
| Unencumbered Cash, Ending | $ 20,720 | $ 25,267 | | |

RUSSELL COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-8

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| State Receipts | $ 16,912 | $ 8,595 | $ 21,813 | $ (13,218) |
| Total Receipts | 16,912 | 8,595 | $ 21,813 | $ (13,218) |
| Expenditures | | | | |
| Contractual Services | 20,075 | 8,800 | 21,813 | (13,013) |
| Total Expenditures | 20,075 | 8,800 | $ 21,813 | $ (13,013) |
| Receipts Over (Under) Expenditures | (3,163) | (205) | | |
| Unencumbered Cash, Beginning | 7,543 | 4,380 | | |
| Unencumbered Cash, Ending | $ 4,380 | $ 4,175 | | |

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-9

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes | $ 4,053 | $ 25,974 | $ 26,187 | $ (213) |
| Rentals | 675 | 3,100 | - | 3,100 |
| Reimbursements | - | 615 | - | 615 |
| Total Receipts | 4,728 | 29,689 | $ 26,187 | $ 3,502 |
| Expenditures | | | | |
| Personal Services | 24,522 | 26,647 | 30,000 | (3,353) |
| Contractual Services | 14,072 | 19,352 | 14,500 | 4,852 |
| Commodities | 1,381 | 1,920 | 10,000 | (8,080) |
| Capital Outlay | - | - | 55,500 | (55,500) |
| Total Expenditures | 39,975 | 47,919 | $ 110,000 | $ (62,081) |
| Receipts Over Expenditures | (35,247) | (18,230) | | |
| Unencumbered Cash, Beginning | 135,611 | 100,364 | | |
| Unencumbered Cash, Ending | $ 100,364 | $ 82,134 | | |

RUSSELL COUNTY, KANSAS
DIRECT ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-10

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 53,538 | $ 60,556 | $ 60,720 | $ (164) |
| Reimbursement | - | 167 | - | 167 |
| Total Receipts | 53,538 | 60,723 | $ 60,720 | $ 3 |
| Expenditures | | | | |
| Personal Services | 29,448 | 47,024 | 72,000 | (24,976) |
| Contractual Services | 28,137 | 48,552 | 31,000 | 17,552 |
| Commodities | 127 | 1,972 | 54,000 | (52,028) |
| Capital Outlay | - | - | 15,000 | (15,000) |
| Total Expenditures | 57,712 | 97,548 | $ 172,000 | $ (74,452) |
| Receipts Over Expenditures | (4,174) | (36,825) | | |
| Unencumbered Cash, Beginning | 188,351 | 184,177 | | |
| Unencumbered Cash, Ending | $ 184,177 | $ 147,352 | | |

RUSSELL COUNTY, KANSAS
APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-11

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 154,524 | $ 188,525 | $ 193,269 | $ (4,744) |
| Miscellaneous | 1,137 | 251 | - | 251 |
| Reimbursements | 171 | - | - | - |
| Total Receipts | 155,832 | 188,776 | $ 193,269 | $ (4,493) |
| Expenditures | | | | |
| Personal Services | 161,700 | 184,637 | 185,000 | (363) |
| Contractual Services | 7,098 | 22,906 | 6,500 | 16,406 |
| Commodities | 9,011 | 7,729 | 31,250 | (23,521) |
| Capital Outlay | - | - | 7,000 | (7,000) |
| Total Expenditures | 177,809 | 215,272 | $ 229,750 | $ (14,478) |
| Receipts Over (Under) Expenditures | (21,977) | (26,496) | | |
| Unencumbered Cash, Beginning | 62,367 | 40,390 | | |
| Unencumbered Cash, Ending | $ 40,390 | $ 13,894 | | |

RUSSELL COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-12

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Collections | $ 291,281 | $ 265,951 | $ 250,000 | $ 15,951 |
| Educational Revenue | 2,020 | 2,420 | - | 2,420 |
| Interest | - | 1,764 | - | 1,764 |
| Taxes | 417,767 | 592,879 | 603,302 | (10,423) |
| Total Receipts | 711,068 | 863,014 | $ 853,302 | $ 9,712 |
| Expenditures | | | | |
| Personal Service | 767,743 | 810,812 | 825,000 | (14,188) |
| Contractual Services | 98,755 | 142,107 | 64,500 | 77,607 |
| Commodities | 13,036 | 19,599 | 118,500 | (98,901) |
| Capital Outlay | - | - | 28,000 | (28,000) |
| Total Expenditures | 879,534 | 972,518 | $ 1,036,000 | $ (63,482) |
| Receipts Over (Under) Expenditures | (168,466) | (109,504) | | |
| Unencumbered Cash, Beginning | 349,350 | 180,884 | | |
| Unencumbered Cash, Ending | $ 180,884 | $ 71,380 | | |

RUSSELL COUNTY, KANSAS
AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-13

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | $ - | $ 11,973 |
| Total Receipts | - | 11,973 |
| Expenditures | | |
| Commodities | - | 9,422 |
| Total Expenditures | - | 9,422 |
| Receipts Over Expenditures | - | 2,551 |
| Unencumbered Cash, Beginning | 6,179 | 6,179 |
| Unencumbered Cash, Ending | $ 6,179 | $ 8,730 |

RUSSELL COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-15

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 2,116,445 | $ 1,401,307 | $ 1,420,155 | $ (18,848) |
| Total Receipts | 2,116,445 | 1,401,307 | $ 1,420,155 | $ (18,848) |
| Expenditures | | | | |
| Employee Benefits | 2,155,002 | 2,168,452 | 2,290,100 | (121,648) |
| Total Expenditures | 2,155,002 | 2,168,452 | $ 2,290,100 | $ (121,648) |
| Receipts Over (Under) Expenditures | (38,557) | (767,145) | | |
| Unencumbered Cash, Beginning | 1,193,264 | 1,154,707 | | |
| Unencumbered Cash, Ending | $ 1,154,707 | $ 387,562 | | |

RUSSELL COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-16

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Collections | $ 89,246 | $ 93,203 | $ 92,100 | $ 1,103 |
| Total Receipts | 89,246 | 93,203 | $ 92,100 | $ 1,103 |
| Expenditures | | | | |
| Transfer to CVB | 89,246 | 92,100 | 117,100 | (25,000) |
| Total Expenditures | 89,246 | 92,100 | $ 117,100 | $ (25,000) |
| Receipts Over Expenditures | - | 1,103 | | |
| Unencumbered Cash, Beginning | 5,687 | 5,687 | | |
| Unencumbered Cash, Ending | $ 5,687 | $ 6,790 | | |

RUSSELL COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-17

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 49,295 | $ 49,641 | $ 49,936 | $ (295) |
| Total Receipts | 49,295 | 49,641 | $ 49,936 | $ (295) |
| Expenditures | | | | |
| Appropriations | 49,295 | 49,641 | 49,936 | (295) |
| Total Expenditures | 49,295 | 49,641 | $ 49,936 | $ (295) |
| 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-18

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 38,168 | $ 35,463 | $ 35,665 | $ (202) |
| Total Receipts | 38,168 | 35,463 | $ 35,665 | $ (202) |
| Expenditures | | | | |
| Appropriations | 38,168 | 35,463 | 35,665 | (202) |
| Total Expenditures | 38,168 | 35,463 | $ 35,665 | $ (202) |
| 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-19

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 88,476 | $ 92,893 | $ 93,611 | $ (718) |
| Total Receipts | 88,476 | 92,893 | $ 93,611 | $ (718) |
| Expenditures | | | | |
| Appropriations | 88,476 | 92,893 | 93,611 | (718) |
| Total Expenditures | 88,476 | 92,893 | $ 93,611 | $ (718) |
| 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-20

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Transfer from General - Sales Tax | $ 266,442 | $ 291,482 | $ 280,000 | $ 11,482 |
| Transfer from CVB | | 25,000 | - | 25,000 |
| Total Receipts | 266,442 | 316,482 | $ 280,000 | $ 36,482 |
| Expenditures | | | | |
| Personal Services | 114,748 | 129,620 | 130,000 | (380) |
| Commodities | - | - | 15,000 | (15,000) |
| Contractual Services | - | - | 10,000 | (10,000) |
| Capital Outlay | - | - | 25,000 | (25,000) |
| Transfer to Capital Improvements | - | 98,330 | 180,000 | (81,670) |
| Transfer to Economic Development Board | 241,442 | 132,050 | - | 132,050 |
| Total Expenditures | 356,190 | 360,000 | $ 360,000 | $ - |
| Receipts Over (Under) Expenditures | (89,748) | (43,518) | | |
| Unencumbered Cash, Beginning | 268,003 | 178,255 | | |
| Unencumbered Cash, Ending | $ 178,255 | $ 134,737 | | |

RUSSELL COUNTY, KANSAS
Economic Development Loan
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-21

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Loan Repayment | $ 25,804 | $ 21,360 |
| Interest | 57 | 65 |
| Total Receipts | 25,861 | 21,425 |
| Expenditures | | |
| Loans | 30,000 | 16,649 |
| Total Expenditures | 30,000 | 16,649 |
| Receipts Over Expenditures | (4,139) | 4,776 |
| Unencumbered Cash, Beginning | 52,864 | 48,725 |
| Unencumbered Cash, Ending | $ 48,725 | $ 53,501 |

RUSSELL COUNTY, KANSAS
SERVICE FOR THE ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-22

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Interest | $ 80 | $ - | $ - | $ - |
| Taxes | 97,186 | 95,241 | 99,882 | (4,641) |
| Total Receipts | 97,266 | 95,241 | $ 99,882 | $ (4,641) |
| Expenditures | | | | |
| Transfer | 15,985 | - | - | - |
| Appropriations | 94,244 | 117,754 | 119,073 | (1,319) |
| Total Expenditures | 110,229 | 117,754 | $ 119,073 | $ (1,319) |
| Receipts Over (Under) Expenditures | (12,963) | (22,513) | | |
| Unencumbered Cash, Beginning | 35,843 | 22,880 | | |
| Unencumbered Cash, Ending | $ 22,880 | $ 367 | | |

RUSSELL COUNTY, KANSAS
FREE FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-23

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 4,935 | $ 31,460 | $ 31,153 | $ 307 |
| Total Receipts | 4,935 | 31,460 | $ 31,153 | $ 307 |
| Expenditures | | | | |
| Appropriations | 4,935 | 31,460 | 35,000 | (3,540) |
| Total Expenditures | 4,935 | 31,460 | $ 35,000 | $ (3,540) |
| 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-24

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Collections | $ - | $ - | $ 14,480 | $ (14,480) |
| Total Receipts | - | - | $ 14,480 | $ (14,480) |
| Expenditures | | | | |
| Appropriations | 10,587 | - | 15,000 | (15,000) |
| Total Expenditures | 10,587 | - | $ 15,000 | $ (15,000) |
| Receipts Over (Under) Expenditures | (10,587) | - | | |
| Unencumbered Cash, Beginning | 11,487 | 900 | | |
| Unencumbered Cash, Ending | $ 900 | $ 900 | | |

RUSSELL COUNTY, KANSAS
SHERIFF CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-25

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Collections | $ 683 | $ 195 | $ 5,500 | $ (5,305) |
| Total Receipts | 683 | 195 | $ 5,500 | $ (5,305) |
| Expenditures | | | | |
| Appropriations | - | - | 5,500 | (5,500) |
| Total Expenditures | - | - | $ 5,500 | $ (5,500) |
| Receipts Over (Under) Expenditures | 683 | 195 | | |
| Unencumbered Cash, Beginning | 4,084 | 4,767 | | |
| Unencumbered Cash, Ending | $ 4,767 | $ 4,962 | | |

RUSSELL COUNTY, KANSAS
SHERIFF OFFENDER REGISTRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-26

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Collections | $ 2,490 | $ 2,360 | $ 6,490 | $ (4,130) |
| Total Receipts | 2,490 | 2,360 | $ 6,490 | $ (4,130) |
| Expenditures | | | | |
| Safety Expense | - | - | 6,500 | (6,500) |
| Total Expenditures | - | - | $ 6,500 | $ (6,500) |
| Receipts Over (Under) Expenditures | 2,490 | 2,360 | | |
| Unencumbered Cash, Beginning | 4,290 | 6,780 | | |
| Unencumbered Cash, Ending | $ 6,780 | $ 9,140 | | |

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-27

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 65,324 | $ 63,824 | $ 87,875 | $ (24,051) |
| Intergovernmental Revenues | 22,400 | 23,827 | 20,000 | 3,827 |
| Reimbursements | - | 2,984 | - | 2,984 |
| Total Receipts | 87,724 | 90,635 | $ 107,875 | $ (17,240) |
| Expenditures | | | | |
| Personal Services | 29,244 | 21,296 | 25,000 | (3,704) |
| Contractual Services | 26,150 | 35,579 | 24,000 | 11,579 |
| Commodities | 13,980 | 45,583 | 15,000 | 30,583 |
| Transfer to Gorham Fire Special Equipment | - | 25,000 | 20,000 | 5,000 |
| Capital Outlay | - | - | 98,310 | (98,310) |
| Total Expenditures | 69,374 | 127,458 | $ 182,310 | $ (54,852) |
| Receipts Over (Under) Expenditures | 18,350 | (36,823) | | |
| Unencumbered Cash, Beginning | 55,204 | 73,554 | | |
| Unencumbered Cash, Ending | $ 73,554 | $ 36,731 | | |

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-28

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Gorham Fire-General | $ - | $ 25,000 |
| Reimbursements | - | 5,000 |
| Total Receipts | - | 30,000 |
| Expenditures | | |
| Operations | 30,758 | - |
| Total Expenditures | 30,758 | - |
| Receipts Over Expenditures | (30,758) | 30,000 |
| Unencumbered Cash, Beginning | 35,758 | 5,000 |
| Unencumbered Cash, Ending | $ 5,000 | $ 35,000 |

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-29

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 40,763 | $ 40,413 | $ 70,745 | $ (30,332) |
| Reimbursements | 2,600 | 2,399 | - | 2,399 |
| Intergovernmental Revenues | 27,603 | 28,205 | - | 28,205 |
| Total Receipts | 70,966 | 71,017 | $ 70,745 | $ 272 |
| Expenditures | | | | |
| Personal Services | 20,309 | 19,496 | 21,449 | (1,953) |
| Contractual Services | 13,597 | 30,309 | 14,000 | 16,309 |
| Commodities | 13,321 | 9,241 | 15,000 | (5,759) |
| Capital Outlay | - | - | 33,055 | (33,055) |
| Transfer to Lucas Fire Special Equipment | 10,000 | 20,000 | 16,016 | 3,984 |
| Total Expenditures | 57,227 | 79,046 | $ 99,520 | $ (20,474) |
| Receipts Over Expenditures | 13,739 | (8,029) | | |
| Unencumbered Cash, Beginning | 40,803 | 54,542 | | |
| Unencumbered Cash, Ending | $ 54,542 | $ 46,513 | | |

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-30

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Lucas Fire-General | $ 10,000 | $ 20,000 |
| Grant | - | - |
| Total Receipts | 10,000 | 20,000 |
| Expenditures | - | 20,000 |
| Total Expenditures | - | 20,000 |
| Receipts Over Expenditures | 10,000 | - |
| Unencumbered Cash, Beginning | 124,489 | 134,489 |
| Unencumbered Cash, Ending | $ 134,489 | $ 134,489 |

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-31

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 42,904 | $ 46,331 | $ 107,115 | $ (60,784) |
| Reimbursements | - | 5,131 | - | 5,131 |
| Intergovernmental Revenues | 65,558 | 61,383 | - | 61,383 |
| Total Receipts | 108,462 | 112,845 | $ 107,115 | $ 5,730 |
| Expenditures | | | | |
| Personal Services | 45,154 | 36,935 | 40,000 | (3,065) |
| Contractual Services | 26,137 | 35,035 | 45,000 | (9,965) |
| Commodities | 17,647 | 22,321 | 35,000 | (12,679) |
| Capital Outlay | - | - | 27,092 | (27,092) |
| Transfer to Waldo-Paradise Fire Special Equipment | 30,175 | 40,000 | 30,175 | 9,825 |
| Total Expenditures | 119,113 | 134,291 | $ 177,267 | $ (42,976) |
| Receipts Over (Under) Expenditures | (10,651) | (21,446) | | |
| Unencumbered Cash, Beginning | 146,001 | 135,350 | | |
| Unencumbered Cash, Ending | $ 135,350 | $ 113,904 | | |

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-32

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Waldo-Paradise Fire General | $ 30,175 | $ 40,000 |
| Reimbursements | 10,000 | 186,897 |
| Total Receipts | 40,175 | 226,897 |
| Expenditures | 49,900 | 163,084 |
| Total Expenditures | 49,900 | 163,084 |
| Receipts Over Expenditures | (9,725) | 63,813 |
| Unencumbered Cash, Beginning | 265,118 | 255,393 |
| Unencumbered Cash, Ending | $ 255,393 | $ 319,206 |

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-33

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes | $ 96,095 | $ 94,574 | $ 95,517 | $ (943) |
| Grant | - | 8,000 | - | 8,000 |
| Reimbursement | - | 2,099 | - | 2,099 |
| Total Receipts | 96,095 | 104,673 | $ 95,517 | $ 9,156 |
| Expenditures | | | | |
| Personal Services | 23,329 | 22,874 | 25,000 | (2,126) |
| Contractual Services | 13,334 | 55,441 | 10,600 | 44,841 |
| Commodities | 9,838 | 18,574 | 15,000 | 3,574 |
| Capital Outlay | - | - | 65,182 | (65,182) |
| Transfer to Dorrance Fire Special Equipment | 20,000 | 15,000 | 20,000 | (5,000) |
| Total Expenditures | 66,501 | 111,889 | $ 135,782 | $ (23,893) |
| Receipts Over (Under) Expenditures | 29,594 | (7,216) | | |
| Unencumbered Cash, Beginning | 63,110 | 92,704 | | |
| Unencumbered Cash, Ending | $ 92,704 | $ 85,488 | | |

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-34

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Dorrance Fire General | $ 20,000 | $ 15,000 |
| Total Receipts | 20,000 | 15,000 |
| Expenditures | | |
| Capital Outlay | - | - |
| Total Expenditures | - | - |
| Receipts Over (Under) Expenditures | 20,000 | 15,000 |
| Unencumbered Cash, Beginning | 92,026 | 112,026 |
| Unencumbered Cash, Ending | $ 112,026 | $ 127,026 |

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-35

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Reimbursements | $ - | $ 1,080 | $ - | $ 1,080 |
| Transfer in | 30,000 | - | - | - |
| Taxes | 80,536 | 80,009 | 80,660 | (651) |
| Total Receipts | 110,536 | 81,089 | $ 80,660 | $ 429 |
| Expenditures | | | | |
| Personal Services | 37,431 | 34,808 | 35,000 | (192) |
| Contractual Services | 30,052 | 31,543 | 17,676 | 13,867 |
| Commodities | 35,869 | 23,607 | 27,308 | (3,701) |
| Capital Outlay | - | 1,617 | 38,345 | (36,728) |
| Total Expenditures | 103,352 | 91,575 | $ 118,329 | $ (26,754) |
| Receipts Over (Under) Expenditures | 7,184 | (10,486) | | |
| Unencumbered Cash, Beginning | 17,669 | 24,853 | | |
| Unencumbered Cash, Ending | $ 24,853 | $ 14,367 | | |

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-36

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Russell County Fire General | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | | |
| Other transfers | 30,000 | 9,586 |
| Total Expenditures | 30,000 | 9,586 |
| Receipts Over Expenditures | (30,000) | (9,586) |
| Unencumbered Cash, Beginning | 198,451 | 168,451 |
| Unencumbered Cash, Ending | $ 168,451 | $ 158,865 |

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-37

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Miscellaneous Receipts | $ 278,540 | $ - |
| Transfer from Road and Bridge | - | 300,000 |
| Total Receipts | $ 278,540 | $ 300,000 |
| Expenditures | | |
| Capital Outlay | 11,700 | 228,000 |
| Total Expenditures | 11,700 | 228,000 |
| Receipts Over (Under) Expenditures | 266,840 | 72,000 |
| Unencumbered Cash, Beginning | 1,249,804 | 1,516,644 |
| Unencumbered Cash, Ending | $ 1,516,644 | $ 1,588,644 |

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-38

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Interest | $ 2,067 | $ 1,454 |
| Total Receipts | 2,067 | 1,454 |
| Expenditures | - | - |
| Total Expenditures | - | - |
| Receipts Over (Under) Expenditures | 2,067 | 1,454 |
| Unencumbered Cash, Beginning | 413,406 | 415,473 |
| Unencumbered Cash, Ending | $ 415,473 | $ 416,927 |

RUSSELL COUNTY, KANSAS
HOSPITAL BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-39

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Taxes | $ 581,564 | $ 585,716 | $ 589,347 | $ (3,631) |
| Total Receipts | 581,564 | 585,716 | $ 589,347 | $ (3,631) |
| Expenditures | | | | |
| Appropriations | 581,564 | 585,716 | 589,347 | (3,631) |
| Total Expenditures | 581,564 | 585,716 | $ 589,347 | $ (3,631) |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ - | | |

RUSSELL COUNTY, KANSAS
ADDICTION PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-40

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| State of Kansas | $ - | $ 1,272 | $ - | $ 1,272 |
| Total Receipts | - | 1,272 | $ - | $ 1,272 |
| Expenditures | | | | |
| Appropriations | - | - | - | - |
| Total Expenditures | - | - | $ - | $ - |
| Receipts Over (Under) Expenditures | - | 1,272 | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | $ - | $ 1,272 | | |

RUSSELL COUNTY, KANSAS
DISTRICT COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-41

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Court Costs | $ 58,102 | $ - |
| State Fees | 319,013 | 623,023 |
| Law Library | 6,232 | - |
| Judgments and Restitutions | 302,410 | - |
| Indigent Defense Services | 16,140 | - |
| Bonds | 53,584 | - |
| Fees | 8,917 | - |
| Total Receipts | 764,398 | 623,023 |
| Expenditures | | |
| Court Costs | 58,102 | - |
| State Fees | 320,570 | - |
| Law Library | 6,232 | - |
| Judgments and Restitutions | 113,773 | - |
| Indigent Defense Services | 16,140 | - |
| Bonds | 8,917 | - |
| Fees | 65,767 | 932,686 |
| Total Expenditures | 589,501 | 932,686 |
| Receipts Over (Under) Expenditures | 174,897 | (309,663) |
| Unencumbered Cash, Beginning | 134,766 | 309,663 |
| Unencumbered Cash, Ending | $ 309,663 | $ - |

* - District Court's income and expenses are all ran through the state, and then the state sends the county a check for the the county's portion of the income, which is reflected in the general fund.

RUSSELL COUNTY, KANSAS
REGISTER OF DEEDS TECH FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-42

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Tech Fees | $ 14,422 | $ 11,798 |
| Total Receipts | 14,422 | 11,798 |
| Expenditures | | |
| Commodities | 987 | 5,676 |
| Contractual | 1,915 | - |
| Total Expenditures | 2,902 | 5,676 |
| Receipts Over (Under) Expenditures | 11,520 | 6,122 |
| Unencumbered Cash, Beginning | 45,532 | 57,052 |
| Unencumbered Cash, Ending | $ 57,052 | $ 63,174 |

* In 2021 and prior years this fund was combined with the general fund.

RUSSELL COUNTY, KANSAS
TREASURER TECH FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-43

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Tech Fees | $ 3,606 | $ 6,969 |
| Total Receipts | 3,606 | 6,969 |
| Expenditures | | |
| Commodities | 4,026 | 4,019 |
| Total Expenditures | 4,026 | 4,019 |
| Receipts Over (Under) Expenditures | (420) | 2,950 |
| Unencumbered Cash, Beginning | 7,633 | 7,213 |
| Unencumbered Cash, Ending | $ 7,213 | $ 10,163 |

* In 2021 and prior years this fund was combined with the general fund.

RUSSELL COUNTY, KANSAS
CLERK TECH FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-44

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Tech Fees | $ 3,606 | $ 2,950 |
| Total Receipts | 3,606 | 2,950 |
| Expenditures | | |
| Commodities | - | 4,790 |
| Total Expenditures | - | 4,790 |
| Receipts Over (Under) Expenditures | 3,606 | (1,840) |
| Unencumbered Cash, Beginning | 9,013 | 12,619 |
| Unencumbered Cash, Ending | $ 12,619 | $ 10,779 |

* In 2021 and prior years this fund was combined with the general fund.

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-45

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Tourism & Convention | $ 89,246 | $ 92,100 |
| Collections | 699 | - |
| Reimbursements | 310 | 657 |
| Interest | 273 | 238 |
| Total Receipts | 90,528 | 92,995 |
| Expenditures | | |
| Commodities | 971 | 1,461 |
| Contractual Services | 57,264 | 82,344 |
| Transfer to Economic Development | 25,000 | 25,000 |
| Total Expenditures | 83,235 | 108,805 |
| Receipts Over Expenditures | 7,293 | (15,810) |
| Unencumbered Cash, Beginning | 177,751 | 185,044 |
| Unencumbered Cash, Ending | $ 185,044 | $ 169,234 |

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-46

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Collections | $ 7,888 | $ 17,335 |
| Interest | 187 | 111 |
| Reimbursement | - | 8,052 |
| Transfer in from Economic Development | - | 132,050 |
| Total Receipts | 8,075 | 157,548 |
| Expenditures | | |
| Salaries | - | 5,222 |
| Commodities | 971 | 2,040 |
| Contractual Services | 34,369 | 45,058 |
| Total Expenditures | 35,340 | 52,320 |
| Receipts Over Expenditures | (27,265) | 105,228 |
| Unencumbered Cash, Beginning | 164,975 | 137,710 |
| Prior Year Cancelled Encumbrances | - | - |
| Unencumbered Cash, Ending | $ 137,710 | $ 242,938 |

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-47

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Collections | $ 13,172 | $ 12,385 |
| Total Receipts | 13,172 | 12,385 |
| Expenditures | | |
| Contractual Services | 13,172 | 12,385 |
| Total Expenditures | 13,172 | 12,385 |
| Receipts Over Expenditures | - | - |
| Unencumbered Cash, Beginning | 629 | 629 |
| Unencumbered Cash, Ending | $ 629 | $ 629 |

RUSSELL COUNTY, KANSAS
ANIMAL RESPONSE TEAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-48

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | $ - | $ - |
| Total Receipts | - | - |
| Expenditures | - | - |
| Total Expenditures | - | - |
| Receipts Over Expenditures | - | - |
| Unencumbered Cash, Beginning | 6,887 | 6,887 |
| Unencumbered Cash, Ending | $ 6,887 | $ 6,887 |

RUSSELL COUNTY, KANSAS
GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-49

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| SPARK Grant | $ 665,849 | $ 665,849 |
| Collections | 497 | 637 |
| Total Receipts | 666,346 | 666,486 |
| Expenditures | | |
| Disbursed to Others | 653,422 | 1,406,586 |
| Total Expenditures | 653,422 | 1,406,586 |
| Receipts Over Expenditures | 12,924 | (740,100) |
| Unencumbered Cash, Beginning | 562,546 | 575,470 |
| Unencumbered Cash, Ending | $ 575,470 | $ (164,630) |

RUSSELL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-50

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | $ - | $ - | $ - | $ - |
| Total Receipts | - | - | $ - | $ - |
| Expenditures | - | - | - | - |
| Total Expenditures | - | - | $ - | $ - |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | 1,878 | 1,878 | | |
| Unencumbered Cash, Ending | $ 1,878 | $ 1,878 | | |

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-51

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Economic Development | $ 241,442 | $ 98,330 |
| Transfer from General Fund | - | 588,000 |
| Misc. | - | 6,350 |
| Total Receipts | 241,442 | 692,680 |
| Expenditures | | |
| Capital Outlay | 140,869 | 190,968 |
| Total Expenditures | 140,869 | 190,968 |
| Receipts Over (Under) Expenditures | 100,573 | 501,712 |
| Unencumbered Cash, Beginning | 1,167,159 | 1,267,732 |
| Unencumbered Cash, Ending | $ 1,267,732 | $ 1,769,444 |

RUSSELL COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-52

| | 2021 | 2022 | | |
|---|---|---|---|---|
| | Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Reimbursement | $ - | $ 2,589 | $ - | $ 2,589 |
| Charges for Services | 384,013 | 441,902 | 564,024 | (122,122) |
| Total Receipts | 384,013 | 444,491 | 564,024 | (119,533) |
| Expenditures | | | | |
| Personal Services | 71,414 | 79,058 | 93,000 | (13,942) |
| Commodities | 104,130 | 91,078 | 138,700 | (47,622) |
| Contractual Services | 255,281 | 185,097 | 140,000 | 45,097 |
| Capital Outlay | 61,730 | 114,323 | 202,000 | (87,677) |
| Reimburse Road and Bridge | - | 2,000 | - | 2,000 |
| Total Expenditures | 492,555 | 471,556 | $ 573,700 | $ (102,144) |
| Receipts Over (Under) Expenditures | (108,542) | (27,065) | | |
| Unencumbered Cash, Beginning | 206,076 | 97,534 | | |
| Unencumbered Cash, Ending | $ 97,534 | $ 70,469 | | |

RUSSELL COUNTY, KANSAS
OIL & GAS VALUATION DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-53

| | 2021 Actual | 2022 Actual | 2022 Budget | 2022 Variance Over (Under) |
|---|---|---|---|---|
| Receipts | | | | |
| Miscellaneous Receipts | $ 822 | $ - | $ - | $ - |
| Interest Income | - | 817 | - | 817 |
| Total Receipts | 822 | 817 | $ - | $ 817 |
| Expenditures | | | | |
| Transfer to General | 2,856 | | - | - |
| Total Expenditures | 2,856 | - | $ - | $ - |
| Receipts Over (Under) Expenditures | (2,034) | 817 | | |
| Unencumbered Cash, Beginning | 2,034 | - | | |
| Unencumbered Cash, Ending | $ - | $ 817 | | |

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds: | | | | |
| Current Taxes | $ 10,727,117 | $ 822,631 | $ 54,638 | $ 11,495,110 |
| Advance Taxes | 111,314 | 20,391 | - | 131,705 |
| Escaped Taxes | 589 | - | - | 589 |
| Motor Vehicle Taxes | 214,871 | 78,443 | 19,457 | 273,857 |
| MV Rental Excise Taxes | 194 | - | 70 | 124 |
| Delinquent Personal Taxes | 1,703 | 423 | 203 | 1,923 |
| Commercial Taxes | 5,862 | 451 | - | 6,313 |
| Real Estate Redemption | 77,869 | 40,540 | - | 118,409 |
| Protested Tax | 160 | - | - | 160 |
| Special City and County Highway | 45,761 | 404,294 | 397,023 | 53,032 |
| Mineral Tax | 15,614 | 81,307 | 54,278 | 42,643 |
| Micro Loan Grant/Neighborhood Revitalization | 14,493 | 201,003 | 199,179 | 16,317 |
| Russell Co. Drug Seizure Fund | 15,607 | - | 320 | 15,287 |
| Sheriff Calendar Fund | 2,625 | - | 2,400 | 225 |
| ABC State Tax/DEA Drug Fund | 505 | 3,257 | - | 3,762 |
| Total Distributable Funds | 11,234,284 | 1,652,740 | 727,568 | 12,159,456 |
| Total State Tax Funds | - | 149,188 | 149,188 | - |
| Subdivision Funds: | | | | |
| School Districts | - | 4,275,052 | 4,272,164 | 2,888 |
| Cities | - | 2,381,578 | 2,381,578 | - |
| Townships | - | 1,521,846 | 1,521,846 | - |
| Cemetery Districts | 77 | 23,239 | 23,231 | 85 |
| Water Shed Districts | - | 88 | 88 | - |
| Osborne Fire District | - | 14,559 | 14,559 | - |
| Agricultural Extension Council | - | 152,077 | 152,077 | - |
| Central Kansas Library | - | 100,412 | 100,412 | - |
| Motor Vehicle Licenses | 51,619 | 1,800,076 | 1,758,294 | 93,401 |
| Prosecuting Attorney Training | 7,673 | 2,437 | 2,315 | 7,795 |
| Total Subdivision Funds | 59,369 | 10,271,364 | 10,226,564 | 104,169 |
| Total Payroll Clearing | 884,586 | 2,936,430 | 2,775,416 | 1,045,600 |
| Total Agency Funds | $ 12,178,239 | $ 15,009,722 | $ 13,878,736 | $ 13,309,225 |

RUSSELL COUNTY, KANSAS
LAW LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES
RELATED MUNICIPAL ENTITY
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 4-1

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| Transfer from District Court | $ 6,196 | $ 6,714 |
| Total Receipts | 6,196 | 6,714 |
| Expenditures | | |
| Operations | - | - |
| Total Expenditures | - | - |
| Receipts (Under) Expenditures | 6,196 | 6,714 |
| Unencumbered Cash, Beginning | 41,511 | 47,707 |
| Unencumbered Cash, Ending | $ 47,707 | $ 54,421 |

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
RELATED MUNICIPAL ENTITY
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 4-2

| | 2021 Actual | 2022 Actual |
|---|---|---|
| Receipts | | |
| County Appropriations | $ 4,933 | $ 31,064 |
| Entertainment, Concessions and Booth Rentals | 510 | 1,350 |
| Livestock Sale Proceeds | 70,346 | 87,217 |
| Interest | 123 | 142 |
| Miscellaneous Income | - | 256 |
| Sponsorships | 3,465 | 5,465 |
| Total Receipts | 79,377 | 125,494 |
| Expenditures | | |
| Ribbons, Awards and Judges | 978 | 1,559 |
| Advertising | 1,800 | 3,082 |
| Miscellaneous Fair Expense | 2,679 | 2,468 |
| Rental Expense | 350 | 400 |
| Administrative Expenses | 3,447 | 3,514 |
| Equipment | 395 | 380 |
| Contract Labor | 1,509 | 1,377 |
| Entertainment | 31,809 | 14,017 |
| Premiums | 80,299 | 97,740 |
| Total Expenditures | 123,266 | 124,537 |
| Receipts Over (Under) Expenditures | (43,889) | 957 |
| Unencumbered Cash, Beginning | 112,766 | 68,877 |
| Unencumbered Cash, Ending | $ 68,877 | $ 69,834 |