

RUSH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2019

RUSH COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the County Commission
Rush County, Kansas
LaCrosse, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rush County, Kansas**, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Rush County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described

in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rush County, Kansas** as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Rush County, Kansas** as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Rush County, Kansas** as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 22, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures

applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 31, 2020

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,187,803	35	3,236,053	3,172,808	1,251,083	48,505	1,299,588
Special Purpose Funds							
Road and Bridge Fund	1,198,834	-	1,915,810	1,908,141	1,206,503	87,291	1,293,794
Special Bridge Fund	341,067	-	86,449	105,247	322,269	-	322,269
Health Fund	33,372	-	212,363	206,753	38,982	10,958	49,940
Noxious Weed Fund	118,698	-	359,806	346,967	131,537	5,679	137,216
Appraiser's Cost Fund	19,318	-	137,288	127,324	29,282	3,246	32,528
Hospital Maintenance Fund	7,196	-	856	2,534	5,518	-	5,518
Mental Health Fund	-	-	22,838	22,838	-	33	33
Intellectual Disability Fund	-	-	10,436	10,436	-	384	384
Special Alcohol Fund	7,022	-	331	-	7,353	-	7,353
Noxious Weed Capital Outlay Fund	73,210	-	10,000	5,625	77,585	3,875	81,460
Special Machinery Fund	270,140	-	450,000	45,437	674,703	-	674,703
Capital Improvements Reserve Fund	383,396	-	200,000	88,590	494,806	-	494,806
Equipment Reserve Fund	465,021	-	205,700	103,244	567,477	-	567,477
Recycling Fund	486	-	257	-	743	-	743
Micro Loan Fund	75,476	-	1,000	140	76,336	-	76,336
Register of Deeds Technology Fund	41,481	-	6,256	5,721	42,016	-	42,016
Wireless 911 Fund	116,886	-	42,994	41,165	118,715	-	118,715
Sheriff's Equipment Fund	2,616	-	1,750	548	3,818	-	3,818
Clerk's Technology Fund	6,570	-	1,477	1,204	6,843	-	6,843
Treasurer's Technology Fund	7,070	-	1,477	-	8,547	-	8,547
Bond and Interest Funds							
Debt Service Fund	70,879	-	648,542	530,438	188,983	-	188,983
Hospital Revenue Bonds Fund	723	-	-	-	723	-	723
County Hospital No Fund Warrant Proceeds Fund	66,748	-	293,215	216,169	143,794	-	143,794
Business Fund							
Solid Waste Fund	20,728	-	119,913	112,124	28,517	8,140	36,657
Trust Funds							
Prosecuting Attorney Training Fund	7,260	-	875	423	7,712	-	7,712
Oil and Gas Valuation Depletion Trust Fund	718,059	-	3,383	-	721,442	-	721,442
Special Motor Vehicle Fund	-	-	34,084	34,084	-	-	-
Total Primary Government	\$ 5,240,059	35	8,003,153	7,087,960	6,155,287	168,111	6,323,398

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

RUSH COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Related Municipal Entities							
Fire District No. 1 - General Fund	\$ 10,296	-	38,162	33,926	14,532	20	14,552
Fire District No. 1 - Special Fund	25,314	-	15,000	14,115	26,199	13,165	39,364
Fire District No. 2 - General Fund	10,245	-	23,601	21,511	12,335	162	12,497
Fire District No. 2 - Special Fund	25,529	-	11,000	-	36,529	-	36,529
Fire District No. 3 - General Fund	12,163	-	23,624	22,889	12,898	-	12,898
Fire District No. 3 - Special Fund	41,436	-	12,000	-	53,436	-	53,436
Fire District No. 4 - General Fund	13,403	-	62,980	60,176	16,207	395	16,602
Fire District No. 4 - Special Fund	55,821	-	24,000	-	79,821	-	79,821
Fire District No. 5 - General Fund	15,317	-	31,962	30,820	16,459	937	17,396
Fire District No. 5 - Special Fund	11,277	-	8,500	-	19,777	-	19,777
Fire District No. 6 - General Fund	3,406	-	19,770	19,521	3,655	451	4,106
Fire District No. 6 - Special Fund	5,242	-	-	-	5,242	-	5,242
Fire District No. 7 - General Fund	21,826	-	37,318	36,975	22,169	2,261	24,430
Fire District No. 7 - Special Fund	48,272	-	21,000	26,033	43,239	-	43,239
Fire District No. 8 - General Fund	28,639	-	85,402	83,995	30,046	773	30,819
Fire District No. 8 - Special Fund	115,661	-	70,200	-	185,861	-	185,861
Total Related Municipal Entities	443,847	-	484,519	349,961	578,405	18,164	596,569
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 5,683,906	35	8,487,672	7,437,921	6,733,692	186,275	6,919,967
Composition of Cash				Checking Accounts			
				Savings Accounts			
				Cash on Hand			
				Certificates of Deposits			
				Total Primary Government and Related Municipal Entities			
				Distributable Funds per Schedule 3-1			
				Agency Funds per Schedule 3-2			
				Total Primary Government (Excluding Distributable and Agency Funds)			

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Fire Districts

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

Rush County Memorial Hospital

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2019.

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

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

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

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

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments 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.

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$13,727,849 and the bank balance was \$14,266,751. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$11,150,230 was covered by federal depository insurance and \$3,116,521 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments at December 31, 2019.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Rush County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2019 were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvements Reserve Fund	K.S.A. 19-120	\$ 200,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	205,700
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	450,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	10,000
Capital Improvements Reserve Fund	County Hospital No Fund Warrant Proceeds Fund	Commission Approved	78,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	15,000
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	11,000
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	12,000
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c	24,000
Fire District No. 5 – General Fund	Fire District No. 5 – Special Fund	K.S.A. 19-3612c	8,500
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	21,000
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	70,200
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	11,237
PILOT Fund	General Fund	Commission Approved	109,798

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Rush County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 96 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County carries commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The ending cash balance was negative in the Refunding Warrants Fund by \$216, which is a violation of K.S.A. 10-1113.

The County did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

NOTE 9 – MICRO LOAN FUND

Rush County, Kansas was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2019, the County has loaned out \$30,000. Repayments of the loans are structured to be paid back as follows:

<u>Loan Number</u>		<u>Loan Amount</u>	<u>Issue Date</u>		<u>Monthly Payment</u>	<u>Interest Rate</u>	<u>Maturity</u>
809	\$	15,000	03-24-10	\$	155	5.5%	06-01-2013
810		15,000	12-03-14		196	6.0%	03-01-2022

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out. Loan number 809 was due to be paid by June 1, 2013. As of December 31, 2019, \$5,963 in principal and interest is still due on this note.

NOTE 10 – DEFERRED COMPENSATION PLAN

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Rush County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$171,653 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,459,080. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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, 2019.

NOTE 13 – SELF INSURANCE PLAN

Health Care Coverage

During the year ended December 31, 2019, employees of **Rush County, Kansas** were covered by the County's medical self-funded insurance plan (the "plan"). The monthly premium contributed is approximately \$646 per month per single employee. If an employee wants additional coverage with employee with spouse, employee with children, and family coverage, the employee pays the difference between the single coverage and the additional coverage. Employees who are covered by the traditional plan pay the premium difference through authorized withholdings. Claims were paid by a third party administrator acting on behalf of the County. The administration contract between the County and the third party administration is renewable annually and administration fees are included in the contractual provisions. The County was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through Corporate Plan Management. Stop loss coverage was in effect for individual claims exceeding \$35,000 and for aggregate loss with an annualized maximum claim limit of 125% or \$395,494. The annualized maximum claim limit is set annually by Corporate Plan Management based on previous year's claims.

Self-Insurance Liability	Current Year Beginning of Fiscal Year Liability	Claims and Changes in Estimates
2019	\$ -	1,129,645
Claim Payment	Balance At Fiscal Year-End	Assets Available to Pay Claims at December 31
\$ 1,058,762	70,883	178,187

NOTE 14 – COMPENSATED ABSENCES

Vacation

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

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

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Sick Leave

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

Longevity Pay

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

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Rush County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$820,961 and the estimated post-closure cost is \$716,048. These figures comprise the estimated closure and post-closure cost of \$1,537,009. At December 31, 2019, the permit for 2019 identifies that the remaining volume capacity of the site is 71.58% of the original capacity and that the remaining life of the landfill is 84 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2019.

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

NOTE 16 – SUBSEQUENT EVENTS

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the County is unable to reasonably determine the effects of this virus on the operations of the municipality. The County has evaluated subsequent events through August 31, 2020, which is the date the financial statement was available to be issued.

NOTE 17 – LONG-TERM DEBT

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

General Obligation Bonds

On April 20, 2009, the County issued \$2,000,000 in General Obligation Refunding Bonds – Series 2009-A for the purpose of financing a portion of the cost of improving Rush County Memorial Hospital.

On October 28, 2009, the County issued \$955,000 in General Obligation Refunding and Improvement Bonds – Series 2009-B for the purpose of providing funds for improving Rush County Memorial Hospital.

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

On April 5, 2012, the County issued \$790,000 in Series 2012-B Taxable General Obligation bonds for the purpose of providing funds for refunding Series 2005 bonds.

On July 10, 2013, the County issued \$2,060,000 in General Obligation Refunding Bonds – Series 2013-A for the purpose of providing funds for refunding Series 2009-C bonds.

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

No Fund Warrants

On January 20, 2017, the County issued \$810,000 in Hospital No Fund Warrants for the purpose of financing insufficient funds in the operations and maintenance budget of the Rush County Memorial Hospital.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2009A	1.75-5.25%	4/20/2009	\$ 2,000,000	12/1/2034	\$ 70,000	-	(70,000)	-	75,863
Series 2009B	3.0-4.125%	10/28/2009	955,000	12/1/2022	115,000	-	(115,000)	-	19,862
Series 2012A	1.875-2.5%	4/5/2012	1,135,000	12/1/2026	1,005,000	-	(25,000)	980,000	22,488
Series 2012B	1.0-2.875%	4/5/2012	790,000	12/1/2020	230,000	-	(115,000)	115,000	6,613
Series 2013A	2.375-4%	7/10/2013	2,060,000	12/1/2034	2,040,000	-	(5,000)	2,035,000	75,613
Series 2016B	1.75%-4%	3/30/2016	1,925,000	12/1/2034	1,925,000	-	-	1,925,000	-
Capital Leases									
JD 724K Front End Loader	2.50%	3/17/2014	210,702	2/1/2019	44,340	-	(44,340)	-	1,097
Caterpillar 826 Compactor	2.49%	3/2/2015	201,500	3/2/2019	13,196	-	(13,196)	-	83
John Deere Loader	3.40%	8/12/2019	179,000	2/1/2024	-	179,000	-	179,000	-
No Fund Warrants									
2017 No Fund Warrants	2.25%	1/20/2017	810,000	1/20/2021	607,500	-	(202,500)	405,000	13,669
Total Contractual Indebtedness - County					<u>6,050,036</u>	<u>179,000</u>	<u>(590,036)</u>	<u>5,639,000</u>	<u>215,288</u>
Related Municipal Entity Debt									
Capital Leases									
2012 Dodge 550 Fire Truck, Fire Dist #7	4.05%	6/18/2012	93,000	6/18/2022	38,626	-	(9,930)	28,696	1,565
1996 Ford Laverne Pump, Fire Dist #6	4.25%	3/20/2014	34,000	3/20/2020	9,467	-	(5,613)	3,854	429
1984 International Pumper Truck	0.00%	10/26/2016	14,000	1/15/2019	3,500	-	(3,500)	-	-
Total Contractual Indebtedness - Related Municipal Entity					<u>51,593</u>	<u>-</u>	<u>(19,043)</u>	<u>32,550</u>	<u>1,994</u>
Total Contractual Indebtedness					<u>\$ 6,101,629</u>	<u>179,000</u>	<u>(609,079)</u>	<u>5,671,550</u>	<u>217,282</u>

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2019

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

	YEAR							
	2020	2021	2022	2023	2024	2025-2029	2030-2034	Total
Principal								
General Obligation Bonds	\$ 350,000	365,000	380,000	400,000	410,000	1,635,000	1,515,000	5,055,000
No Fund Warrants	202,500	202,500	-	-	-	-	-	405,000
Capital Leases	36,062	33,992	35,148	36,343	37,455	-	-	179,000
Total Principal - County	588,562	601,492	415,148	436,343	447,455	1,635,000	1,515,000	5,639,000
Interest								
General Obligation Bonds	158,669	202,726	124,781	113,938	107,563	427,175	182,600	1,317,452
No Fund Warrants	9,113	4,556	-	-	-	-	-	13,669
Capital Leases	2,789	4,860	3,704	2,509	1,397	-	-	15,259
Total Interest - County	170,571	212,142	128,485	116,447	108,960	427,175	182,600	1,346,380
Total Principal and Interest - County	759,133	813,634	543,633	552,790	556,415	2,062,175	1,697,600	6,985,380
Related Municipal Entity Debt								
Principal								
Capital Leases	14,058	18,492	-	-	-	-	-	32,550
Interest								
Capital Leases	1,875	927	-	-	-	-	-	2,802
Total Principal and Interest - RME	15,933	19,419	-	-	-	-	-	35,352
Total Principal and Interest	\$ 775,066	833,053	543,633	552,790	556,415	2,062,175	1,697,600	7,020,732

RUSH COUNTY, KANSAS

Regulatory-Required Supplementary Information

RUSH COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 3,542,696	-	3,542,696	3,172,808	(369,888)
Special Purpose Funds					
Road and Bridge Fund	2,270,000	-	2,270,000	1,908,141	(361,859)
Special Bridge Fund	350,000	-	350,000	105,247	(244,753)
Health Fund	183,201	37,632	220,833	206,753	(14,080)
Noxious Weed Fund	413,700	-	413,700	346,967	(66,733)
Appraiser's Cost Fund	147,404	-	147,404	127,324	(20,080)
Hospital Maintenance Fund	2,534	-	2,534	2,534	-
Mental Health Fund	32,959	-	32,959	22,838	(10,121)
Intellectual Disability Fund	20,881	-	20,881	10,436	(10,445)
Special Alcohol Fund	7,164	-	7,164	-	(7,164)
Noxious Weed Capital Outlay Fund	82,411	-	82,411	5,625	(76,786)
Wireless 911 Fund	243,913	-	243,913	41,165	(202,748)
Bond and Interest Funds					
Debt Service Fund	656,592	-	656,592	530,438	(126,154)
Hospital Revenue Bonds Fund	723	-	723	-	(723)
County Hospital No Fund Warrant Proceeds Fund	221,169	-	221,169	216,169	(5,000)
Business Fund					
Solid Waste Fund	109,036	14,913	123,949	112,124	(11,825)
Related Municipal Entities					
Fire District No. 1 - General Fund	36,200	-	36,200	33,926	(2,274)
Fire District No. 2 - General Fund	28,113	-	28,113	21,511	(6,602)
Fire District No. 3 - General Fund	25,713	-	25,713	22,889	(2,824)
Fire District No. 4 - General Fund	61,703	-	61,703	60,176	(1,527)
Fire District No. 5 - General Fund	34,096	-	34,096	30,820	(3,276)
Fire District No. 6 - General Fund	19,315	275	19,590	19,521	(69)
Fire District No. 7 - General Fund	47,983	-	47,983	36,975	(11,008)
Fire District No. 8 - General Fund	50,380	50,200	100,580	83,995	(16,585)

RUSH COUNTY, KANSAS**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year		Variance
	Prior				Over
	Year				
	Actual		Actual	Budget	(Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 2,520,638		2,607,303	2,643,120	(35,817)
Delinquent Tax	42,923		27,388	-	27,388
Vehicle Tax	184,334		188,455	202,951	(14,496)
Mineral Production Tax	9,649		6,752	-	6,752
Licenses and Fees					
Mortgage Registration Fees	9,423		14,137	8,000	6,137
Co. Clerk - Co. Share Game and Park	328		315	200	115
County Offices	43,379		33,166	15,000	18,166
Antique Motor Vehicle Registr. Fees	3,260		3,340	900	2,440
Cereal Malt Bev. and Club License	-		150	-	150
Interest on Taxes	31,151		31,539	9,000	22,539
Interest on Investments	47,464		103,638	4,500	99,138
Miscellaneous	81,177		87,341	-	87,341
Dispatch Fees	102		89	-	89
Oil Royalty	12,219		11,129	4,000	7,129
Rents and Leases	9,798		1,585	2,000	(415)
Senior Citizens	34,010		30,942	15,000	15,942
PILOT	107,617		109,798	100,000	9,798
Transfers In	12,396		11,237	-	11,237
Neighborhood Revitalization Rebate	(29,646)		(32,251)	(29,369)	(2,882)
Total Receipts	3,120,222		3,236,053	2,975,302	260,751
Expenditures					
County Commission	59,262		59,071	56,810	2,261
County Clerk	95,348		101,929	103,600	(1,671)
County Treasurer	106,484		112,085	113,710	(1,625)
County Attorney	106,623		104,268	112,864	(8,596)
Register of Deeds	64,244		65,605	68,700	(3,095)
Sheriff	678,687		724,870	721,793	3,077
Unified Court	71,067		68,834	55,174	13,660
Courthouse General	207,037		160,338	453,300	(292,962)
Custodian	35,632		39,620	42,500	(2,880)
Emergency Preparedness	19,047		24,989	30,055	(5,066)
Soil Conservation	25,000		25,000	25,000	-
Elderly Companion Program	4,086		4,086	4,086	-
Economic Development	3,228		3,080	9,100	(6,020)

RUSH COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Airport	\$ 2,527	1,520	10,000	(8,480)
Election	39,907	25,492	46,500	(21,008)
Employee Benefits	995,149	1,089,144	1,130,000	(40,856)
Services for Elderly	94,131	115,726	108,500	7,226
Senior Citizens Transportation	5,355	8,147	12,000	(3,853)
Fair	12,000	12,000	12,000	-
CKLEPG	5,654	5,654	5,654	-
Historical Society	15,650	15,650	15,650	-
Transfers Out	275,000	405,700	405,700	-
Total Expenditures	<u>2,921,118</u>	<u>3,172,808</u>	<u>3,542,696</u>	<u>(369,888)</u>
Receipts Over (Under) Expenditures	199,104	63,245		
Unencumbered Cash - Beginning	988,699	1,187,803		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>35</u>		
Unencumbered Cash - Ending	<u>\$ 1,187,803</u>	<u>1,251,083</u>		

RUSH COUNTY, KANSAS**Road and Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,543,903	1,374,491	1,392,552	(18,061)
Delinquent Tax	30,572	17,729	-	17,729
Vehicle Tax	103,964	114,840	123,901	(9,061)
Intergovernmental				
Federal Aid	-	32,827	-	32,827
State Aid	51,670	57,027	-	57,027
Special Highway Fuel Tax	297,587	298,119	308,838	(10,719)
Reimbursements	53,484	37,769	-	37,769
Neighborhood Revitalization Rebate	(18,130)	(16,992)	(15,390)	(1,602)
Total Receipts	<u>2,063,050</u>	<u>1,915,810</u>	<u>1,809,901</u>	<u>105,909</u>
Expenditures				
Personal Services	708,300	724,227	830,000	(105,773)
Commodities	560,042	515,785	1,000,000	(484,215)
Contractual Services	131,844	104,971	120,000	(15,029)
Capital Outlay	5,394	113,158	120,000	(6,842)
Transfers Out	200,000	450,000	200,000	250,000
Total Expenditures	<u>1,605,580</u>	<u>1,908,141</u>	<u>2,270,000</u>	<u>(361,859)</u>
Receipts Over (Under) Expenditures	457,470	7,669		
Unencumbered Cash - Beginning	<u>741,364</u>	<u>1,198,834</u>		
Unencumbered Cash - Ending	<u>\$ 1,198,834</u>	<u>1,206,503</u>		

RUSH COUNTY, KANSAS**Special Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,837	86,576	87,954	(1,378)
Delinquent Tax	2,352	833	-	833
Vehicle Tax	5,116	113	-	113
Neighborhood Revitalization Rebate	-	(1,073)	(972)	(101)
Total Receipts	9,305	86,449	<u>86,982</u>	<u>(533)</u>
Expenditures				
Capital Outlay	26,277	105,247	<u>350,000</u>	<u>(244,753)</u>
Receipts Over (Under) Expenditures	(16,972)	(18,798)		
Unencumbered Cash - Beginning	358,039	341,067		
Unencumbered Cash - Ending	\$ <u>341,067</u>	<u>322,269</u>		

RUSH COUNTY, KANSAS**Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 96,475	97,747	99,147	(1,400)
Delinquent Tax	1,576	1,016	-	1,016
Vehicle Tax	6,393	7,196	7,767	(571)
Intergovernmental				
Federal Aid	35,827	44,848	30,000	14,848
State Aid	8,291	7,982	7,000	982
Fees	47,427	54,784	32,000	22,784
Neighborhood Revitalization Rebate	(1,136)	(1,210)	(1,096)	(114)
Total Receipts	<u>194,853</u>	<u>212,363</u>	<u>174,818</u>	<u>37,545</u>
Expenditures				
Personal Services	100,417	101,692	105,851	(4,159)
Commodities	48,677	59,734	38,525	21,209
Contractual Services	35,315	39,260	36,825	2,435
Capital Outlay	4,991	6,067	2,000	4,067
Miscellaneous	285	-	-	-
(a) Adjustment for Qualifying Budget Credits	-	-	37,632	(37,632)
Total Expenditures	<u>189,685</u>	<u>206,753</u>	<u>220,833</u>	<u>(14,080)</u>
Receipts Over (Under) Expenditures	5,168	5,610		
Unencumbered Cash - Beginning	<u>28,204</u>	<u>33,372</u>		
Unencumbered Cash - Ending	\$ <u>33,372</u>	<u>38,982</u>		
(a) Adjustment for Qualifying Budget Credits				
Federal Aid Over Amount Budgeted		\$	14,848	
Fees Over Amount Budgeted			<u>22,784</u>	
Total Adjustment for Qualifying Budget Credits		\$	<u>37,632</u>	

RUSH COUNTY, KANSAS**Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 150,305	239,603	242,875	(3,272)
Delinquent Tax	3,890	2,182	-	2,182
Vehicle Tax	17,375	11,298	12,011	(713)
Chemical Sales	130,690	109,686	140,000	(30,314)
Neighborhood Revitalization Rebate	(1,757)	(2,963)	(2,684)	(279)
Total Receipts	<u>300,503</u>	<u>359,806</u>	<u>392,202</u>	<u>(32,396)</u>
Expenditures				
Personal Services	110,357	100,312	98,700	1,612
Commodities	170,728	216,654	230,000	(13,346)
Contractual Services	17,376	20,001	75,000	(54,999)
Transfers Out	10,000	10,000	10,000	-
Total Expenditures	<u>308,461</u>	<u>346,967</u>	<u>413,700</u>	<u>(66,733)</u>
Receipts Over (Under) Expenditures	(7,958)	12,839		
Unencumbered Cash - Beginning	<u>126,656</u>	<u>118,698</u>		
Unencumbered Cash - Ending	<u>\$ 118,698</u>	<u>131,537</u>		

RUSH COUNTY, KANSAS**Appraiser's Cost Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 120,574	127,518	129,325	(1,807)
Delinquent Tax	2,431	1,418	-	1,418
Vehicle Tax	8,777	8,983	9,675	(692)
Miscellaneous	1,739	947	-	947
Neighborhood Revitalization Rebate	(1,416)	(1,578)	(1,429)	(149)
Total Receipts	132,105	137,288	137,571	(283)
Expenditures				
Personal Services	109,816	100,394	107,404	(7,010)
Commodities	6,808	6,576	11,000	(4,424)
Contractual Services	19,671	20,354	24,000	(3,646)
Capital Outlay	5,518	-	5,000	(5,000)
Total Expenditures	141,813	127,324	147,404	(20,080)
Receipts Over (Under) Expenditures	(9,708)	9,964		
Unencumbered Cash - Beginning	29,026	19,318		
Unencumbered Cash - Ending	\$ 19,318	29,282		

RUSH COUNTY, KANSAS
Hospital Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21	455	-	455
Delinquent Tax	1,621	313	-	313
Vehicle Tax	3,807	88	-	88
Total Receipts	5,449	856	-	856
Expenditures				
Appropriations	-	2,534	2,534	-
Receipts Over (Under) Expenditures	5,449	(1,678)		
Unencumbered Cash - Beginning	1,747	7,196		
Unencumbered Cash - Ending	\$ 7,196	5,518		

RUSH COUNTY, KANSAS**Mental Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,569	21,198	21,462	(264)
Delinquent Tax	442	255	-	255
Vehicle Tax	1,771	1,647	1,734	(87)
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(254)	(262)	(237)	(25)
Total Receipts	23,528	22,838	<u>32,959</u>	<u>(10,121)</u>
Expenditures				
Appropriations	23,528	22,838	<u>32,959</u>	<u>(10,121)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RUSH COUNTY, KANSAS
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 10,760	9,611	9,736	(125)
Delinquent Tax	206	124	-	124
Vehicle Tax	826	820	865	(45)
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(127)	(119)	(108)	(11)
Total Receipts	11,665	10,436	<u>20,493</u>	<u>(10,057)</u>
Expenditures				
Appropriations	11,665	10,436	<u>20,881</u>	<u>(10,445)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RUSH COUNTY, KANSAS**Special Alcohol Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Private Club Liquor Tax	\$ 758	331	900	(569)
Expenditures				
Contractual Services	-	-	7,164	(7,164)
Receipts Over (Under) Expenditures	758	331		
Unencumbered Cash - Beginning	6,264	7,022		
Unencumbered Cash - Ending	\$ 7,022	7,353		

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 10,000	10,000	10,000	-
Expenditures				
Capital Outlay	120,235	5,625	82,411	(76,786)
Receipts Over (Under) Expenditures	(110,235)	4,375		
Unencumbered Cash - Beginning	183,445	73,210		
Unencumbered Cash - Ending	\$ 73,210	77,585		

RUSH COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 200,000	450,000
Expenditures		
Capital Outlay	294,396	45,437
Receipts Over (Under) Expenditures	(94,396)	404,563
Unencumbered Cash - Beginning	364,536	270,140
Unencumbered Cash - Ending	\$ 270,140	674,703

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 150,000	200,000
Expenditures		
Capital Outlay	20,579	10,590
Transfers Out	66,000	78,000
Total Expenditures	86,579	88,590
Receipts Over (Under) Expenditures	63,421	111,410
Unencumbered Cash - Beginning	319,975	383,396
Unencumbered Cash - Ending	\$ 383,396	494,806

RUSH COUNTY, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 125,000	205,700
Expenditures		
Capital Outlay	60,927	103,244
Receipts Over (Under) Expenditures	64,073	102,456
Unencumbered Cash - Beginning	400,948	465,021
Unencumbered Cash - Ending	\$ 465,021	567,477

RUSH COUNTY, KANSAS
Recycling Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 339	257
Expenditures		
Capital Outlay	635	-
Receipts Over (Under) Expenditures	(296)	257
Unencumbered Cash - Beginning	782	486
Unencumbered Cash - Ending	\$ 486	743

RUSH COUNTY, KANSAS
Micro Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Loan Repayments	\$ 5,440	1,000
Expenditures		
Contractual Services	903	140
Receipts Over (Under) Expenditures	4,537	860
Unencumbered Cash - Beginning	70,939	75,476
Unencumbered Cash - Ending	\$ 75,476	76,336

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 6,290	6,256
Expenditures		
Contractual Services	6,175	5,721
Receipts Over (Under) Expenditures	115	535
Unencumbered Cash - Beginning	41,366	41,481
Unencumbered Cash - Ending	\$ 41,481	42,016

RUSH COUNTY, KANSAS**Wireless 911 Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Collections	\$ 50,017	42,994	60,000	(17,006)
Other	-	-	50,000	(50,000)
Total Receipts	50,017	42,994	<u>110,000</u>	<u>(67,006)</u>
Expenditures				
Capital Outlay	32,044	41,165	<u>243,913</u>	<u>(202,748)</u>
Receipts Over (Under) Expenditures	17,973	1,829		
Unencumbered Cash - Beginning	98,913	116,886		
Unencumbered Cash - Ending	\$ <u>116,886</u>	<u>118,715</u>		

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 350	1,750
Expenditures		
Capital Outlay	-	548
Receipts Over (Under) Expenditures	350	1,202
Unencumbered Cash - Beginning	2,266	2,616
Unencumbered Cash - Ending	\$ 2,616	3,818

RUSH COUNTY, KANSAS
Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,510	1,477
Expenditures		
Capital Outlay	-	1,204
Receipts Over (Under) Expenditures	1,510	273
Unencumbered Cash - Beginning	5,060	6,570
Unencumbered Cash - Ending	\$ 6,570	6,843

RUSH COUNTY, KANSAS
Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,510	1,477
Expenditures	-	-
Receipts Over (Under) Expenditures	1,510	1,477
Unencumbered Cash - Beginning	5,560	7,070
Unencumbered Cash - Ending	\$ 7,070	8,547

RUSH COUNTY, KANSAS**Debt Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 496,385	613,870	623,591	(9,721)
Delinquent Tax	7,015	5,308	-	5,308
Vehicle Tax	33,290	36,973	39,893	(2,920)
Neighborhood Revitalization Rebate	(5,837)	(7,609)	(6,892)	(717)
Total Receipts	530,853	648,542	656,592	(8,050)
Expenditures				
Hospital Bond A - Principal	65,000	70,000	70,000	-
Hospital Bond A - Interest	78,463	75,862	75,862	-
Hospital Bond B - Principal	85,000	115,000	115,000	-
Hospital Bond B - Interest	23,263	19,862	19,862	-
Series 2012 A - Principal	25,000	25,000	25,000	-
Series 2012 A - Interest	22,956	22,487	22,487	-
Series 2012 B - Principal	110,000	115,000	115,000	-
Series 2012 B - Interest	8,950	6,614	9,918	(3,304)
Series 2013 B - Principal	5,000	5,000	5,000	-
Hospital 2013 Series A - Interest	75,731	75,613	75,613	-
Cash Basis Reserve	-	-	65,000	(65,000)
Underwriter's Discount	-	-	57,850	(57,850)
Total Expenditures	499,363	530,438	656,592	(126,154)
Receipts Over (Under) Expenditures	31,490	118,104		
Unencumbered Cash - Beginning	39,389	70,879		
Unencumbered Cash - Ending	\$ 70,879	188,983		

RUSH COUNTY, KANSAS
Hospital Revenue Bonds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 30,000	-	-	-
Expenditures				
Principal	30,000	-	-	-
Transfers Out	-	-	723	(723)
Total Expenditures	30,000	-	723	(723)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	723	723		
Unencumbered Cash - Ending	\$ 723	723		

RUSH COUNTY, KANSAS
County Hospital No Fund Warrant Proceeds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 224,056	200,138	222,793	(22,655)
Delinquent Tax	78	1,059	-	1,059
Vehicle Tax	-	16,514	-	16,514
Transfers In	66,000	78,000	-	78,000
Neighborhood Revitalization Rebate	(2,661)	(2,496)	(2,261)	(235)
Total Receipts	<u>287,473</u>	<u>293,215</u>	<u>220,532</u>	<u>72,683</u>
Expenditures				
Principal	202,500	202,500	202,500	-
Interest	18,225	13,669	13,669	-
Cash Reserve	-	-	5,000	(5,000)
Total Expenditures	<u>220,725</u>	<u>216,169</u>	<u>221,169</u>	<u>(5,000)</u>
Receipts Over (Under) Expenditures	66,748	77,046		
Unencumbered Cash - Beginning	<u>-</u>	<u>66,748</u>		
Unencumbered Cash - Ending	\$ <u>66,748</u>	<u>143,794</u>		

RUSH COUNTY, KANSAS
Solid Waste Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Landfill Fees	\$ 115,236	119,913	105,000	14,913
Miscellaneous	-	-	1,000	(1,000)
Total Receipts	115,236	119,913	106,000	13,913
Expenditures				
Personal Services	68,507	70,675	69,321	1,354
Commodities	9,176	9,314	15,000	(5,686)
Contractual Services	17,191	32,135	24,715	7,420
(a) Adjustment for Qualifying Budget Credit	-	-	14,913	(14,913)
Total Expenditures	94,874	112,124	123,949	(11,825)
Receipts Over (Under) Expenditures	20,362	7,789		
Unencumbered Cash - Beginning	366	20,728		
Unencumbered Cash - Ending	\$ 20,728	28,517		
(a) Adjustment for Qualifying Budget Credit				
Landfill Fees Over Amount Budgeted			\$ 14,913	

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,158	875
Expenditures		
Commodities	552	423
Receipts Over (Under) Expenditures	606	452
Unencumbered Cash - Beginning	6,654	7,260
Unencumbered Cash - Ending	\$ 7,260	7,712

RUSH COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis

For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Interest Income	\$ 3,080	3,383
Expenditures	-	-
Receipts Over (Under) Expenditures	3,080	3,383
Unencumbered Cash - Beginning	714,979	718,059
Unencumbered Cash - Ending	\$ 718,059	721,442

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 34,029	34,000
Interest Income	52	84
Total Receipts	34,081	34,084
Expenditures		
Personal Services	7,000	7,482
Commodities	14,280	13,357
Contractual Services	405	2,008
Transfers Out	12,396	11,237
Total Expenditures	34,081	34,084
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RUSH COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 30,692	31,782	31,453	329
Delinquent Tax	117	202	-	202
Vehicle Tax	1,070	1,269	1,628	(359)
Miscellaneous	2,145	4,909	-	4,909
Total Receipts	34,024	38,162	33,081	5,081
Expenditures				
Personal Services	-	3,875	-	3,875
Commodities	4,252	3,963	6,500	(2,537)
Contractual Services	11,549	7,060	12,000	(4,940)
Capital Outlay	3,558	4,028	5,700	(1,672)
Transfers Out	10,000	15,000	12,000	3,000
Total Expenditures	29,359	33,926	36,200	(2,274)
Receipts Over (Under) Expenditures	4,665	4,236		
Unencumbered Cash - Beginning	5,631	10,296		
Unencumbered Cash - Ending	\$ 10,296	14,532		

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 10,000	15,000
Expenditures		
Capital Outlay	-	14,115
Receipts Over (Under) Expenditures	10,000	885
Unencumbered Cash - Beginning	15,314	25,314
Unencumbered Cash - Ending	\$ 25,314	26,199

RUSH COUNTY, KANSAS
Fire District No. 2 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 20,000	22,458	22,480	(22)
Delinquent Tax	206	105	-	105
Vehicle Tax	1,081	994	1,293	(299)
Miscellaneous	-	44	-	44
Total Receipts	21,287	23,601	23,773	(172)
Expenditures				
Commodities	2,264	2,859	4,000	(1,141)
Contractual Services	6,916	7,216	12,000	(4,784)
Capital Outlay	-	436	1,000	(564)
Transfers Out	9,000	11,000	11,113	(113)
Total Expenditures	18,180	21,511	28,113	(6,602)
Receipts Over (Under) Expenditures	3,107	2,090		
Unencumbered Cash - Beginning	7,138	10,245		
Unencumbered Cash - Ending	\$ 10,245	12,335		

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 9,000	11,000
Expenditures	-	-
Receipts Over (Under) Expenditures	9,000	11,000
Unencumbered Cash - Beginning	16,529	25,529
Unencumbered Cash - Ending	\$ 25,529	36,529

RUSH COUNTY, KANSAS
Fire District No. 3 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 19,971	20,135	20,248	(113)
Delinquent Tax	610	309	-	309
Vehicle Tax	1,617	1,470	1,816	(346)
Miscellaneous	2,344	1,710	-	1,710
Total Receipts	24,542	23,624	22,064	1,560
Expenditures				
Personal Services	-	2,970	-	2,970
Commodities	3,687	3,068	10,000	(6,932)
Contractual Services	8,350	4,851	6,500	(1,649)
Capital Outlay	-	-	5,500	(5,500)
Transfers Out	10,000	12,000	3,713	8,287
Total Expenditures	22,037	22,889	25,713	(2,824)
Receipts Over (Under) Expenditures	2,505	735		
Unencumbered Cash - Beginning	9,658	12,163		
Unencumbered Cash - Ending	\$ 12,163	12,898		

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 10,000	12,000
Expenditures	-	-
Receipts Over (Under) Expenditures	10,000	12,000
Unencumbered Cash - Beginning	31,436	41,436
Unencumbered Cash - Ending	\$ 41,436	53,436

RUSH COUNTY, KANSAS
Fire District No. 4 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 51,324	52,009	52,757	(748)
Delinquent Tax	1,420	707	-	707
Vehicle Tax	6,872	6,816	7,042	(226)
Miscellaneous	3,493	3,448	-	3,448
Total Receipts	63,109	62,980	59,799	3,181
Expenditures				
Commodities	13,273	6,346	4,215	2,131
Contractual Services	34,047	28,939	15,000	13,939
Capital Outlay	1,342	891	38,670	(37,779)
Transfers Out	7,000	24,000	3,818	20,182
Total Expenditures	55,662	60,176	61,703	(1,527)
Receipts Over (Under) Expenditures	7,447	2,804		
Unencumbered Cash - Beginning	5,956	13,403		
Unencumbered Cash - Ending	\$ 13,403	16,207		

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 7,000	24,000
Expenditures		
Capital Outlay	8,317	-
Receipts Over (Under) Expenditures	(1,317)	24,000
Unencumbered Cash - Beginning	57,138	55,821
Unencumbered Cash - Ending	\$ 55,821	79,821

RUSH COUNTY, KANSAS
Fire District No. 5 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 23,491	28,942	28,862	80
Delinquent Tax	309	454	-	454
Vehicle Tax	1,772	1,763	1,791	(28)
Miscellaneous	7,430	803	-	803
Total Receipts	33,002	31,962	30,653	1,309
Expenditures				
Personal Services	1,430	1,090	5,000	(3,910)
Commodities	3,612	4,322	10,200	(5,878)
Contractual Services	3,069	14,262	9,006	5,256
Capital Outlay	7,960	2,646	7,794	(5,148)
Transfers Out	6,000	8,500	2,096	6,404
Total Expenditures	22,071	30,820	34,096	(3,276)
Receipts Over (Under) Expenditures	10,931	1,142		
Unencumbered Cash - Beginning	4,386	15,317		
Unencumbered Cash - Ending	\$ 15,317	16,459		

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 6,000	8,500
Expenditures	-	-
Receipts Over (Under) Expenditures	6,000	8,500
Unencumbered Cash - Beginning	5,277	11,277
Unencumbered Cash - Ending	\$ 11,277	19,777

RUSH COUNTY, KANSAS
Fire District No. 6 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 17,786	17,939	18,032	(93)
Delinquent Tax	628	124	-	124
Vehicle Tax	1,244	1,432	1,283	149
Miscellaneous	707	275	-	275
Total Receipts	20,365	19,770	19,315	455
Expenditures				
Personal Services	300	600	600	-
Commodities	6,108	4,907	3,345	1,562
Contractual Services	4,215	7,215	3,600	3,615
Capital Outlay	6,206	6,799	11,675	(4,876)
Transfers Out	500	-	95	(95)
(a) Adjustment for Qualifying Budget Credit	-	-	275	(275)
Total Expenditures	17,329	19,521	19,590	(69)
Receipts Over (Under) Expenditures	3,036	249		
Unencumbered Cash - Beginning	370	3,406		
Unencumbered Cash - Ending	\$ 3,406	3,655		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Over Amount Budgeted			\$ 275	

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 500	-
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	500	-
Unencumbered Cash - Beginning	4,742	5,242
Unencumbered Cash - Ending	\$ 5,242	5,242

RUSH COUNTY, KANSAS
Fire District No. 7 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 31,849	32,855	33,106	(251)
Delinquent Tax	985	278	-	278
Vehicle Tax	1,697	1,671	2,078	(407)
Miscellaneous	3,244	2,514	-	2,514
Total Receipts	37,775	37,318	35,184	2,134
Expenditures				
Personal Services	810	-	1,300	(1,300)
Commodities	2,059	605	2,500	(1,895)
Contractual Services	8,493	10,712	6,000	4,712
Capital Outlay	-	4,658	24,500	(19,842)
Transfers Out	25,000	21,000	13,683	7,317
Total Expenditures	36,362	36,975	47,983	(11,008)
Receipts Over (Under) Expenditures	1,413	343		
Unencumbered Cash - Beginning	20,413	21,826		
Unencumbered Cash - Ending	\$ 21,826	22,169		

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,000	21,000
Expenditures		
Capital Outlay	11,495	26,033
Receipts Over (Under) Expenditures	13,505	(5,033)
Unencumbered Cash - Beginning	34,767	48,272
Unencumbered Cash - Ending	\$ 48,272	43,239

RUSH COUNTY, KANSAS
Fire District No. 8 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 33,008	33,404	33,708	(304)
Delinquent Tax	406	271	-	271
Vehicle Tax	2,032	1,527	1,555	(28)
Miscellaneous	11,225	50,200	-	50,200
Total Receipts	46,671	85,402	35,263	50,139
Expenditures				
Personal Services	5,290	2,650	4,000	(1,350)
Commodities	4,525	2,062	6,000	(3,938)
Contractual Services	8,421	9,083	10,000	(917)
Capital Outlay	-	-	15,000	(15,000)
Transfers Out	21,000	70,200	15,380	54,820
(a) Adjustment for Qualifying Budget Credit	-	-	50,200	(50,200)
Total Expenditures	39,236	83,995	100,580	(16,585)
Receipts Over (Under) Expenditures	7,435	1,407		
Unencumbered Cash - Beginning	21,204	28,639		
Unencumbered Cash - Ending	\$ 28,639	30,046		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Over Amount Budgeted			\$ 50,200	

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 21,000	70,200
Expenditures		
Capital Outlay	25,000	-
Receipts Over (Under) Expenditures	(4,000)	70,200
Unencumbered Cash - Beginning	119,661	115,661
Unencumbered Cash - Ending	\$ 115,661	185,861

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 6,141,942	9,131,712	8,997,110	6,276,544
Delinquent Real Estate	85,438	87,861	93,977	79,322
Delinquent Personal Property	8,267	147,830	8,517	147,580
Refunding Warrants	(263)	47	-	(216)
Neighborhood Revitalization	-	92,217	92,217	-
Advance Tax	-	80	29	51
RV Tax	127	12,614	12,741	-
Escrow Account	263	-	-	263
Escaped Tax	471	5,644	4,746	1,369
Motor Vehicle Tax	13,566	595,041	608,607	-
Total Distributable Funds	6,249,811	10,073,046	9,817,944	6,504,913
State Funds				
State Educational	-	51,309	51,309	-
State Institutional	-	25,655	25,655	-
State Motor Vehicle	1,472	5,473	6,043	902
Total State Funds	1,472	82,437	83,007	902
Subdivision Funds				
Cities	-	627,040	625,351	1,689
Townships	-	165,359	165,106	253
School Districts	(9)	2,491,864	2,489,647	2,208
Walnut Creek Extension District	-	136,032	135,859	173
Watershed Districts	(1)	366,339	366,286	52
Central Kansas Library System	-	79,424	79,333	91
Total Subdivision Funds	(10)	3,866,058	3,861,582	4,466
Total	\$ 6,251,273	14,021,541	13,762,533	6,510,281

RUSH COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Drivers Licenses	\$ 54	9,350	9,404	-
Motor Vehicle Licenses	-	329,745	329,745	-
Game Licenses	-	7,908	7,908	-
Vehicle Sales Tax	8,167	128,315	129,427	7,055
Park Permits	-	142	142	-
Heritage Trust	439	2,941	2,772	608
Motor Vehicle Inspections	3,868	3,060	1,205	5,723
Commercial Vehicle	47	83,018	81,633	1,432
Attorney Trust Fund	959	30	-	989
Drug Seizure	7,521	1,500	-	9,021
Stray Animal	135	-	135	-
Registered Offender	5,406	1,320	-	6,726
Concealed Carry	1,466	228	1,000	694
Employee Health Insurance	57,397	1,484,928	1,364,139	178,186
County Clerk	805	11,162	11,967	-
Register of Deeds	3,307	55,817	54,675	4,449
Clerk of Unified Court	42,086	551,041	582,640	10,487
Law Library	40,972	28,855	34,201	35,626
Diversion Fund	40,149	28,989	32,533	36,605
Total	\$ 212,778	2,728,349	2,643,526	297,601