RUSSELL COUNTY, KANSAS

FINANCIAL STATEMENT

AND

INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

RUSSELL COUNTY, KANSAS

For the Year Ended December 31, 2021

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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, 2021, 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, 2021, 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, 2021, 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 Commissioner'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, 2020 (not presented herein), and have issued our report thereon dated July 15, 2021, which contained an unmodified opinion on the basis financial statement. The 2020 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/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note A.

Gudenkauf & Malone, Inc.

Gudenkauf & Malone, Inc.

August 31, 2022

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

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:	$ 1,707,338	$ -	$ 5,634,612	$ 4,050,883	$ 3,291,067	$ 152,927	$ 3,443,994
Special Purpose Funds:							
Road and Bridge Fund	1,469,324	-	1,708,083	1,832,179	1,345,228	51,590	1,396,818
Special Bridge	123,414	-	632,352	197,676	558,090	2,308	560,398
Special Road and Bridge	220,443	-	140,956	164,139	197,260	871	198,131
Noxious Weed	246,286	-	339,166	343,065	242,387	4,988	247,375
Health	259,075	-	365,405	393,704	230,776	10,426	241,202
Parks and Recreation	15,083	-	5,637	-	20,720	-	20,720
Special Alcohol	7,543	-	16,912	20,075	4,380	-	4,380
4-H Building Maintenance	135,611	-	4,728	39,975	100,364	126	100,490
Direct Election Expense	188,351	-	53,538	57,712	184,177	694	184,871
Appraiser	62,367	-	155,832	177,809	40,390	5,808	46,198
Ambulance							
General	349,350	-	711,068	879,534	180,884	37,437	218,321
Special Equipment	6,179	-	-	-	6,179	-	6,179
Emergency Telephone Service	88,120	-	60,100	23,686	124,534	-	124,534
Employee Benefit	1,193,264	-	2,116,445	2,155,002	1,154,707	-	1,154,707
Tourism and Convention	5,687	-	89,246	89,246	5,687	-	5,687
Historical Society	-	-	49,295	49,295	-	-	-
Mental Health	-	-	38,168	38,168	-	-	-
Developmental Services	-	-	88,476	88,476	-	-	-
Economic Development	268,003	-	266,442	356,190	178,255	4,942	183,197
Economic Development Loan	52,864	-	25,861	30,000	48,725	-	48,725
Service for Elderly	35,843	-	97,266	110,229	22,880	-	22,880
Free Fair	-	-	4,935	4,935	-	-	-
Sheriff Drug Fund	11,487	-	-	10,587	900	-	900
Sheriff Concealed Carry	4,084	-	683	-	4,767	-	4,767
Sheriff Offender Registry	4,290		2,490	-	6,780	-	6,780
Gorham Fire District #1							
General	55,204	-	87,724	69,374	73,554	12,445	85,999
Special Equipment	35,758	-	-	30,758	5,000	-	5,000
Lucas Fire District #2							
General	40,803	-	70,966	57,227	54,542	4,932	59,474
Special Equipment	124,489	-	10,000	-	134,489	-	134,489
Waldo-Paradise Fire District #3							
General	146,001	-	108,462	119,113	135,350	24,096	159,446
Special Equipment	265,118	-	40,175	49,900	255,393	-	255,393
Dorrance Fire District #4							
General	63,110	-	96,095	66,501	92,704	3,201	95,905
Special Equipment	92,026	-	20,000	-	112,026	-	112,026
Russell County Fire District #5							
General	17,669	-	110,536	103,352	24,853	24,313	49,166
Special Equipment	198,451	-	-	30,000	168,451	-	168,451

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

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - Continued
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 1,249,804	$ -	$ 278,540	$ 11,700	1,516,644	$ -	$ 1,516,644
Landfill Closing	413,406	-	2,067	-	415,473	-	415,473
Hospital Board	-	-	581,564	581,564	-	-	-
District Court	134,766	-	764,398	589,501	309,663	-	309,663
Convention and Visitors Bureau Board	177,751	-	90,528	83,235	185,044	1,240	186,284
Economic Development Board	164,975	-	8,075	35,340	137,710	1,309	139,019
Citizen Review Board	629	-	13,172	13,172	629	-	629
Animal Response Team	6,887	-	-	-	6,887	-	6,887
Special Stray	-	-	-	-	-	-	-
Grant	562,546	-	666,346	653,422	575,470	90,037	665,507
Bond and Interest Fund:	1,878	-	-	-	1,878	-	1,878
Capital Projects Fund:							
Capital Improvement	1,167,159	-	241,442	140,869	1,267,732	-	1,267,732
Business Funds:							
Solid Waste	206,076	-	384,013	492,555	97,534	2,593	100,127
Trust Fund:							
Oil & Gas Valuation Depletion	2,034	-	822	2,856	-	-	-
Total Primary Government	$ 11,580,546	$ -	$ 16,182,621	$ 14,243,004	$ 13,520,163	$ 436,283	$ 13,956,446
Related Municipal Entities:							
Law Library	41,511	-	6,196	-	47,707	-	47,707
Free Fair Board	112,766	-	79,377	123,266	68,877	-	68,877
Total Related Municipal Entities	154,277	-	85,573	123,266	116,584	-	116,584
Total Reporting Entity (Excluding Agency Funds)	$ 11,734,823	$ -	$ 16,268,194	$ 14,366,270	$ 13,636,747	$ 436,283	$ 14,073,030

Certificates of Deposit	1,863,566
Checking Accounts	24,270,588
Petty Cash	530
Total Related Municipal Entities	116,585
Total Cash	26,251,269
Agency Funds per Schedule 3	(12,178,239)
Total Reporting Entity (Excluding Agency Funds)	$ 14,073,030

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 one such budget amendment for this year.

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

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by 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. 79-2935 requires expenditures shall not exceed the total amount of the adopted budget authority for expenditures for any fund for the budget year. Historical Society, Mental Health, Developmental Services, Free Fair, and the Hospital Board all had expenditures in excess of the budget authority.

- K.S.A. 10-815 requires that warrants/checks outstanding for two years are more are canceled to the fund originally charged. There are forty-one checks outstanding for more than two years. And the District Court has seventy 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. This publication for the fourth quarter was not published timely.

- 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 not published.

- K.S.A. 9-1402 requires that public funds are required to be secured. The District Court funds were not legally secured at December 31, 2021

NOTE B – STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY – CONTINUED

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, 2021. The District Court was not legally secured at December 31, 201

At December 31, 2021, the Municipality's carrying amount of deposits was $26,251,269 and the bank balance was $26,569,435. The difference between the carrying amount and the bank balance is outstanding checks, deposits in transit, and petty cash. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, $2,184,496 was covered by federal depository insurance and $24,384,939 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, 2021.

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, 2021 was $1,667,506
- The remaining total estimate of $1,180,843 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, 2021 is 99 percent based upon the total remaining volume capacity of site divided by the total volume capacity of original site, then subtract that from 100 percent.
- The estimated remaining landfill life is years is 38 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, 2021, the County had $415,473 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. 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 8.87% for the KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from Russell County were $34,366 for KPERS and $190,384 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,895,511 and $767,871 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Lucas Fire #2	Lucas Special Fire	KSA 19-3612c	$ 10,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-3612c	30,175
Dorrance #4	Dorrance Special Fire	KSA 19-3612c	20,000
Russell Special Fire	Russell County Fire #5	KSA 19-3612c	30,000
General	Economic Development	Home Rule	241,442
Economic Development	Capital Improvement	Home Rule	241,442
Convention & Tourism	Economic Development	Home Rule	25,000
Grant	General	Revenue Loss Rule	563,351
Oil & Gas Valuation	General	Home Rule	2,855
Community College	General	Home Rule	943
Transportation Project	General	Home Rule	15,985
Convention & Tourism	Conv. & Vis. Bureau Board	Home Rule	89,245

NOTE G – CLAIMS AND JUDGEMENTS

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

NOTE G – CLAIMS AND JUDGEMENTS

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 H – 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.

	2021
Strobel Door John (JW) Strobel II, spouse of the Treasurer, is employed by the company John (Duke) Strobel, commissioner owner of the company	1,664
Nex-Tech Jamie Gilmore, spouse of Register of Deeds is employed by the company	16,657

NOTE J - COVID-19

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

NOTE K – SUBSEQUENT EVENTS

In February 2022, the County Commissioners approved a contract with Coughlin Company for the purchase of 6,000 tons of cold mix in the amount of $212,400 for road projects.

In February 2022, the County received a check from $139,243 for a fire truck that was lost in the December 2021 wildfires. In April 2022 that County Commissioners approved a purchase of replacement fire truck for $156,000 from Hays Fire & Rescue.

In March 2022 the county received $249,000 for the High-Risk Rural Roads Signage Program agreement with KDOT.

In June 2022 the County Commissioners approved to get the INAalert remote door locks, fire alarm system, key card locks, cameras, and monitoring for $116,768. The County should be received a $275,696 check for damages to various county buildings during the December 2021 windstorm.

NOTE K – SUBSEQUENT EVENTS - CONTINUED

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 M- LONG-TERM DEBT

Changes in long-term liabilities for Russell County for the year ended December 31, 2021, 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	$ 199,859	$ -	$ 98,748	$ 101,111	$ 4,780
General Obligation Hospital Bonds Series 2004	Various	7/1/2004	$ 5,500,000	10/1/2024	1,655,000	-	400,000	1,255,000	32,545
Total Contractual Indebtedness					$ 1,854,859	$ -	$ 498,748	$ 1,356,111	$ 37,325

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

	Year			
Principal:	2022	2023	2024	Total
Capital Leases	101,111	-	-	101,111
General Obligation Hospital Bonds	405,000	420,000	430,000	1,255,000
Total Principal	506,111	420,000	430,000	1,356,111
Interest:				
Capital Leases	2,418	-	-	2,418
General Obligation Hospital Bonds	25,745	17,645	9,245	52,635
Total Interest	28,163	17,645	9,245	55,053
Total Principal and Interest	$ 534,274	$ 437,645	$ 439,245	$ 1,411,164

RUSSELL COUNTY, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 1

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:	$ 4,872,830	$ -	$ 4,872,830	$ 4,050,883	$ (821,947)
Special Purpose Funds:					
Road and Bridge	2,452,950	-	2,452,950	1,832,179	(620,771)
Special Bridge	436,500	-	436,500	197,676	(238,824)
Special Road and Bridge	244,000	-	244,000	164,139	(79,861)
Noxious Weed	350,050	-	350,050	343,065	(6,985)
Health	512,600	-	512,600	393,704	(118,896)
Parks and Recreation	6,569	-	6,569	-	(6,569)
Special Alcohol	21,813	-	21,813	20,075	(1,738)
4-H Building Maintenance	54,500	-	54,500	39,975	(14,525)
Direct Election Expense	166,250	-	166,250	57,712	(108,538)
Appraiser	182,260	-	182,260	177,809	(4,451)
Ambulance	962,950	-	962,950	879,534	(83,416)
Emergency Telephone	88,658	-	88,658	23,686	(64,972)
Employee Benefit	2,765,387	-	2,765,387	2,155,002	(610,385)
Tourism and Convention	92,100	-	92,100	89,246	(2,854)
Historical Society	49,000	-	49,000	49,295	295
Mental Health	37,974	-	37,974	38,168	194
Developmental Services	88,025	-	88,025	88,476	451
Economic Development	400,000	-	400,000	356,190	(43,810)
Service for Elderly	114,750	-	114,750	110,229	(4,521)
Free Fair	-	-	-	4,935	4,935
Sheriff Drug Fund	10,967	-	10,967	10,587	(380)
Sheriff Concealed Carry	11,938	-	11,938	-	(11,938)
Sheriff Offender Registry	12,344	-	12,344	-	(12,344)
Gorham Fire District #1					
General	88,585	-	88,585	69,374	(19,211)
Lucas Fire District #2					
General	82,465	-	82,465	57,227	(25,238)
Waldo-Paradise Fire District #3					
General	183,600	-	183,600	119,113	(64,487)
Dorrance Fire District #4					
General	118,100	-	118,100	66,501	(51,599)
Russell County Fire District #5					
General	119,984	-	119,984	103,352	(16,632)
Hospital Board	578,700	-	578,700	581,564	2,864
Bond and Interest Fund:	2,500	-	2,500	-	(2,500)
Business Funds:					
Solid Waste	573,400	-	573,400	492,555	(80,845)
Trust Fund:					
Oil & Gas Valuation Depletion	5,000	-	5,000	2,856	(2,144)
Total Primary Government Budget Funds	$ 15,686,749	$ -	$ 15,686,749	$ 12,575,107	$ (3,111,642)

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-1

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,925,721	$ 2,774,659	$ 2,819,864	$ (45,205)
Intergovernmental Taxes	1,448,656	1,663,617	1,360,000	303,617
Intergovernmental Revenues	112,518	185,910	178,000	7,910
Use of Money and Property	141,059	132,441	-	132,441
Reimbursements	118,741	143,738	-	143,738
Transfers	-	583,134	-	583,134
Miscellaneous	133,679	151,113	-	151,113
Total Receipts	3,880,374	5,634,612	$ 4,357,864	$ 1,276,748
Expenditures				
County Commissioners	58,283	59,159	59,850	(691)
County Clerk	95,949	104,490	139,425	(34,935)
County Treasurer	143,579	171,347	150,100	21,247
County Attorney/County Counselor/Coroner	119,518	135,623	140,261	(4,638)
Register of Deeds	86,252	88,316	82,200	6,116
Sheriff, Jail & Lake	1,147,313	1,108,105	1,192,720	(84,615)
Unified Court	78,396	86,747	90,480	(3,733)
Courthouse/Public Service	649,959	680,405	690,420	(10,015)
Emergency Preparedness	49,854	86,668	78,450	8,218
911 Emergency Service	272,817	389,658	373,072	16,586
Soil Conservation	29,500	28,025	28,025	-
GIS Mapping/Zoning	78,839	82,428	108,567	(26,139)
Road Improvement	-	-	379,260	(379,260)
Miscellaneous	26,271	23,610	-	23,610
Sales Tax Out	1,005,643	1,006,302	1,360,000	(353,698)
Total Expenditures	3,842,173	4,050,883	$ 4,872,830	$ (821,947)
Receipts Over (Under) Expenditures	38,201	1,583,729		
Unencumbered Cash, Beginning	1,669,137	1,707,338		
Unencumbered Cash, Ending	$ 1,707,338	$ 3,291,067		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-2

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 1,859,593	$ 861,185	$ 833,970	$ 27,215
Intergovernmental Revenues	332,003	374,358	282,067	92,291
Collections	366,322	472,540	260,550	211,990
Total Receipts	2,557,918	1,708,083	$ 1,376,587	$ 331,496
Expenditures				
Personal Services	609,449	745,169	785,000	(39,831)
Contractual Services	990,541	977,947	1,606,750	(628,803)
Commodities	138,364	109,063	56,200	52,863
Capital Outlay	-	-	5,000	(5,000)
Transfer to Special Machinery	350,000	-	-	-
Total Expenditures	2,088,354	1,832,179	$ 2,452,950	$ (620,771)
Receipts (Under) Expenditures	469,564	(124,096)		
Unencumbered Cash, Beginning	999,760	1,469,324		
Unencumbered Cash, Ending	$ 1,469,324	$ 1,345,228		

RUSSELL COUNTY, KANSAS
SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-3

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 555,103	$ 389,993	$ 393,898	$ (3,905)
Reimbursements	-	242,359	-	242,359
Total Receipts	555,103	632,352	$ 393,898	$ 238,454
Expenditures				
Personal Services	190,921	105,477	150,000	(44,523)
Contractual Services	253,348	46,160	11,500	34,660
Commodities	62,871	46,039	175,000	(128,961)
Capital Outlay	-	-	100,000	(100,000)
Total Expenditures	507,140	197,676	$ 436,500	$ (238,824)
Receipts Over Expenditures	47,963	434,676		
Unencumbered Cash, Beginning	75,451	123,414		
Unencumbered Cash, Ending	$ 123,414	$ 558,090		

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-4

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 213,339	$ 140,956	$ 140,755	$ 201
Reimbursement	24,005	-	-	-
Total Receipts	237,344	140,956	$ 140,755	$ 201
Expenditures				
Contractual Services	72,491	4,971	244,000	(239,029)
Commodities	47,654	159,168	-	159,168
Total Expenditures	120,145	164,139	$ 244,000	$ (79,861)
Receipts Over (Under) Expenditures	117,199	(23,183)		
Unencumbered Cash, Beginning	103,244	220,443		
Unencumbered Cash, Ending	$ 220,443	$ 197,260		

RUSSELL COUNTY, KANSAS
NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-5

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 166,122	$ 146,252	$ 147,644	$ (1,392)
Collections	111,212	192,914	90,000	102,914
Total Receipts	277,334	339,166	$ 237,644	$ 101,522
Expenditures				
Personal Services	110,800	118,574	115,000	3,574
Contractual Services	12,553	13,873	16,850	(2,977)
Commodities	138,315	210,618	192,500	18,118
Capital Outlay	-	-	25,700	(25,700)
Total Expenditures	261,668	343,065	$ 350,050	$ (6,985)
Receipts Over (Under) Expenditures	15,666	(3,899)		
Unencumbered Cash, Beginning	230,620	246,286		
Unencumbered Cash, Ending	$ 246,286	$ 242,387		

RUSSELL COUNTY, KANSAS
HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-6

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 199,763	$ 199,600	$ 201,854	$ (2,254)
Reimbursements	1,210	23,695	-	23,695
Collections	175,093	142,110	88,000	54,110
Total Receipts	376,066	365,405	$ 289,854	$ 75,551
Expenditures				
Personal Services	213,120	223,290	241,000	(17,710)
Contractual Services	64,093	75,571	37,200	38,371
Commodities	100,406	93,547	143,900	(50,353)
Capital Outlay	7,611	1,296	90,500	(89,204)
Total Expenditures	385,230	393,704	$ 512,600	$ (118,896)
Receipts Over (Under) Expenditures	(9,164)	(28,299)		
Unencumbered Cash, Beginning	268,239	259,075		
Unencumbered Cash, Ending	$ 259,075	$ 230,776		

RUSSELL COUNTY, KANSAS
PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-7

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Transfer from Special Alcohol - State Receipts	$ 3,809	$ 5,637	$ 500	$ 5,137
Total Receipts	3,809	5,637	$ 500	$ 5,137
Expenditures				
Contractual Services	-	-	6,569	(6,569)
Total Expenditures	-	-	$ 6,569	$ (6,569)
Receipts Over (Under) Expenditures	3,809	5,637		
Unencumbered Cash, Beginning	11,274	15,083		
Unencumbered Cash, Ending	$ 15,083	$ 20,720		

RUSSELL COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-8

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Receipts	$ 3,809	$ 16,912	$ 13,000	$ 3,912
Total Receipts	3,809	16,912	$ 13,000	$ 3,912
Expenditures				
Contractual Services	15,800	20,075	21,813	(1,738)
Total Expenditures	15,800	20,075	$ 21,813	$ (1,738)
Receipts Over (Under) Expenditures	(11,991)	(3,163)		
Unencumbered Cash, Beginning	19,534	7,543		
Unencumbered Cash, Ending	$ 7,543	$ 4,380		

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-9

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 33,019	$ 4,053	$ 2,702	$ 1,351
Rentals	1,175	675	-	675
Reimbursements	859	-	-	-
Total Receipts	35,053	4,728	$ 2,702	$ 2,026
Expenditures				
Personal Services	22,731	24,522	30,000	(5,478)
Contractual Services	11,111	14,072	14,500	(428)
Commodities	1,041	1,381	10,000	(8,619)
Total Expenditures	34,883	39,975	$ 54,500	$ (14,525)
Receipts Over Expenditures	170	(35,247)		
Unencumbered Cash, Beginning	135,441	135,611		
Unencumbered Cash, Ending	$ 135,611	$ 100,364		

RUSSELL COUNTY, KANSAS
DIRECT ELECTION EXPENSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-10

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 99,459	$ 53,538	$ 53,179	$ 359
Reimbursement	15,881	-	-	-
Miscellaneous	237	-	-	-
Total Receipts	115,577	53,538	$ 53,179	$ 359
Expenditures				
Personal Services	47,437	29,448	65,000	(35,552)
Contractual Services	29,689	28,137	15,750	12,387
Commodities	31,392	127	85,500	(85,373)
Total Expenditures	108,518	57,712	$ 166,250	$ (108,538)
Receipts Over Expenditures	7,059	(4,174)		
Unencumbered Cash, Beginning	181,292	188,351		
Unencumbered Cash, Ending	$ 188,351	$ 184,177		

RUSSELL COUNTY, KANSAS
APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-11

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 139,936	$ 154,524	$ 156,374	$ (1,850)
Miscellaneous	62	1,137	-	1,137
Reimbursements	302	171	-	171
Total Receipts	140,300	155,832	$ 156,374	$ (542)
Expenditures				
Personal Services	135,017	161,700	135,000	26,700
Contractual Services	8,473	7,098	15,360	(8,262)
Commodities	12,547	9,011	28,400	(19,389)
Capital Outlay	-	-	3,500	(3,500)
Total Expenditures	156,037	177,809	$ 182,260	$ (4,451)
Receipts Over (Under) Expenditures	(15,737)	(21,977)		
Unencumbered Cash, Beginning	78,104	62,367		
Unencumbered Cash, Ending	$ 62,367	$ 40,390		

RUSSELL COUNTY, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-12

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	$ 368,167	$ 291,281	$ 300,000	$ (8,719)
Educational Revenue	2,954	2,020	-	2,020
Taxes	609,316	417,767	416,338	1,429
Total Receipts	980,437	711,068	$ 716,338	$ (5,270)
Expenditures				
Personal Service	728,569	767,743	775,000	(7,257)
Contractual Services	125,761	98,755	40,000	58,755
Commodities	8,199	13,036	67,950	(54,914)
Capital Outlay	-	-	80,000	(80,000)
Total Expenditures	862,529	879,534	$ 962,950	$ (83,416)
Receipts Over (Under) Expenditures	117,908	(168,466)		
Unencumbered Cash, Beginning	231,442	349,350		
Unencumbered Cash, Ending	$ 349,350	$ 180,884		

RUSSELL COUNTY, KANSAS
AMBULANCE SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-13

	2020 Actual	2021 Actual
Receipts	$ 100	$ -
Total Receipts	100	-
Expenditures		
Commodities	-	-
Total Expenditures	-	-
Receipts Over Expenditures	100	-
Unencumbered Cash, Beginning	6,079	6,179
Unencumbered Cash, Ending	$ 6,179	$ 6,179

RUSSELL COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-14

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Collections	$ 60,763	$ 60,100	$ 48,263	$ 11,837
Total Receipts	60,763	60,100	$ 48,263	$ 11,837
Expenditures				
Contractual Services	26,096	23,686	88,658	(64,972)
Total Expenditures	26,096	23,686	$ 88,658	$ (64,972)
Receipts Over (Under) Expenditures	34,667	36,414		
Unencumbered Cash, Beginning	53,453	88,120		
Unencumbered Cash, Ending	$ 88,120	$ 124,534		

RUSSELL COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-15

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 2,015,134	$ 2,116,445	$ 2,142,068	$ (25,623)
Total Receipts	2,015,134	2,116,445	$ 2,142,068	$ (25,623)
Expenditures				
Employee Benefits	2,150,698	2,155,002	2,765,387	(610,385)
Total Expenditures	2,150,698	2,155,002	$ 2,765,387	$ (610,385)
Receipts Over (Under) Expenditures	(135,564)	(38,557)		
Unencumbered Cash, Beginning	1,328,828	1,193,264		
Unencumbered Cash, Ending	$ 1,193,264	$ 1,154,707		

RUSSELL COUNTY, KANSAS
TOURISM AND CONVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-16

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	$ 57,170	$ 89,246	$ 86,413	$ 2,833
Total Receipts	57,170	89,246	$ 86,413	$ 2,833
Expenditures				
Transfer to CVB	57,170	89,246	92,100	(2,854)
Total Expenditures	57,170	89,246	$ 92,100	$ (2,854)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	5,687	5,687		
Unencumbered Cash, Ending	$ 5,687	$ 5,687		

RUSSELL COUNTY, KANSAS
HISTORICAL SOCIETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-17

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 54,485	$ 49,295	$ 49,000	$ 295
Total Receipts	54,485	49,295	$ 49,000	$ 295
Expenditures				
Appropriations	54,485	49,295	49,000	295
Total Expenditures	54,485	49,295	$ 49,000	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-18

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Taxes	$ 40,392	$ 38,168	$ 37,974	$ 194
Total Receipts	40,392	38,168	$ 37,974	$ 194
Expenditures				
Appropriations	40,392	38,168	37,974	194
Total Expenditures	40,392	38,168	$ 37,974	$ 194
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-19

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 93,750	$ 88,476	$ 88,025	$ 451
Total Receipts	93,750	88,476	$ 88,025	$ 451
Expenditures				
Appropriations	93,750	88,476	88,025	451
Total Expenditures	93,750	88,476	$ 88,025	$ 451
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-20

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Transfer from General - Sales Tax	$ 169,317	$ 266,442	$ 280,000	$ (13,558)
Total Receipts	169,317	266,442	$ 280,000	$ (13,558)
Expenditures				
Personal Services	111,088	114,748	123,000	(8,252)
Commodities	-	-	3,000	(3,000)
Contractual Services	-	-	34,000	(34,000)
Capital Outlay	-	-	20,000	(20,000)
Transfer to Economic Development Board	169,317	241,442	220,000	21,442
Total Expenditures	280,405	356,190	$ 400,000	$ (43,810)
Receipts Over (Under) Expenditures	(111,088)	(89,748)		
Unencumbered Cash, Beginning	379,091	268,003		
Unencumbered Cash, Ending	$ 268,003	$ 178,255		

RUSSELL COUNTY, KANSAS
Economic Development Loan
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-21

	2020 Actual	2021 Actual
Receipts		
Loan Repayment	$ 31,013	$ 25,804
Interest	60	57
Total Receipts	31,073	25,861
Expenditures		
Loans	7,000	30,000
Total Expenditures	7,000	30,000
Receipts Over Expenditures	24,073	(4,139)
Unencumbered Cash, Beginning	28,791	52,864
Unencumbered Cash, Ending	$ 52,864	$ 48,725

RUSSELL COUNTY, KANSAS
SERVICE FOR THE ELDERLY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-22

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest	$ 200	$ 80	$ -	$ 80
Taxes	107,512	97,186	98,098	(912)
Total Receipts	107,712	97,266	$ 98,098	$ (832)
Expenditures				
Transfer	-	15,985	-	15,985
Appropriations	92,249	94,244	114,750	(20,506)
Total Expenditures	92,249	110,229	$ 114,750	$ (4,521)
Receipts Over (Under) Expenditures	15,463	(12,963)		
Unencumbered Cash, Beginning	20,380	35,843		
Unencumbered Cash, Ending	$ 35,843	$ 22,880		

RUSSELL COUNTY, KANSAS
FREE FAIR FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-23

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 45,084	$ 4,935	$ 3,854	$ 1,081
Total Receipts	45,084	4,935	$ 3,854	$ 1,081
Expenditures				
Appropriations	45,084	4,935	-	4,935
Total Expenditures	45,084	4,935	$ -	$ 4,935
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-24

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	$ 10,953	$ -	$ -	$ -
Total Receipts	10,953	-	$ -	$ -
Expenditures				
Appropriations	10,433	10,587	10,967	(380)
Total Expenditures	10,433	10,587	$ 10,967	$ (380)
Receipts Over (Under) Expenditures	520	(10,587)		
Unencumbered Cash, Beginning	10,967	11,487		
Unencumbered Cash, Ending	$ 11,487	$ 900		

RUSSELL COUNTY, KANSAS
SHERIFF CONCEALED CARRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-25

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	$ 455	$ 683	$ -	$ 683
Total Receipts	455	683	$ -	$ 683
Expenditures				
Appropriations	9,024	-	11,938	(11,938)
Total Expenditures	9,024	-	$ 11,938	$ (11,938)
Receipts Over (Under) Expenditures	(8,569)	683		
Unencumbered Cash, Beginning	12,653	4,084		
Unencumbered Cash, Ending	$ 4,084	$ 4,767		

RUSSELL COUNTY, KANSAS
SHERIFF OFFENDER REGISTRY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-26

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	$ 1,600	$ 2,490	$ 1,820	$ 670
Total Receipts	1,600	2,490	$ 1,820	$ 670
Expenditures				
Safety Expense	8,654	-	12,344	(12,344)
Total Expenditures	8,654	-	$ 12,344	$ (12,344)
Receipts Over (Under) Expenditures	(7,054)	2,490		
Unencumbered Cash, Beginning	11,344	4,290		
Unencumbered Cash, Ending	$ 4,290	$ 6,780		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-27

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 69,060	$ 65,324	$ 87,816	$ (22,492)
Intergovernmental Revenues	24,900	22,400	20,000	2,400
Reimbursements	11	-	-	-
Total Receipts	93,971	87,724	$ 107,816	$ (20,092)
Expenditures				
Personal Services	19,688	29,244	25,000	4,244
Contractual Services	17,019	26,150	24,000	2,150
Commodities	5,772	13,980	15,000	(1,020)
Transfer to Gorham Fire Special Equipment	32,000	-	20,000	(20,000)
Capital Outlay	173	-	4,585	(4,585)
Total Expenditures	74,652	69,374	$ 88,585	$ (19,211)
Receipts Over (Under) Expenditures	19,319	18,350		
Unencumbered Cash, Beginning	35,885	55,204		
Unencumbered Cash, Ending	$ 55,204	$ 73,554		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-28

	2020 Actual	2021 Actual
Receipts		
Transfer from Gorham Fire-General	$ 32,000	$ -
Total Receipts	32,000	-
Expenditures		
Operations	41,798	30,758
Total Expenditures	41,798	30,758
Receipts Over Expenditures	(9,798)	(30,758)
Unencumbered Cash, Beginning	45,556	35,758
Unencumbered Cash, Ending	$ 35,758	$ 5,000

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-29

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 42,418	$ 40,763	$ 70,437	$ (29,674)
Reimbursements	-	2,600	-	2,600
Intergovernmental Revenues	30,178	27,603	-	27,603
Total Receipts	72,596	70,966	$ 70,437	$ 529
Expenditures				
Personal Services	16,794	20,309	21,449	(1,140)
Contractual Services	18,672	13,597	14,000	(403)
Commodities	9,551	13,321	15,000	(1,679)
Capital Outlay	-	-	16,000	(16,000)
Transfer to Lucas Fire Special Equipment	8,000	10,000	16,016	(6,016)
Total Expenditures	53,017	57,227	$ 82,465	$ (25,238)
Receipts Over Expenditures	19,579	13,739		
Unencumbered Cash, Beginning	21,224	40,803		
Unencumbered Cash, Ending	$ 40,803	$ 54,542		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-30

	2020 Actual	2021 Actual
Receipts		
Transfer from Lucas Fire-General	$ 8,000	$ 10,000
Grant	-	-
Total Receipts	8,000	10,000
Expenditures	-	-
Total Expenditures	-	-
Receipts Over Expenditures	8,000	10,000
Unencumbered Cash, Beginning	116,489	124,489
Unencumbered Cash, Ending	$ 124,489	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-31

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 65,002	$ 42,904	$ 107,751	$ (64,847)
Reimbursements	94	-	-	-
Intergovernmental Revenues	78,007	65,558	-	65,558
Total Receipts	143,103	108,462	$ 107,751	$ 711
Expenditures				
Personal Services	38,413	45,154	40,000	5,154
Contractual Services	13,479	26,137	45,000	(18,863)
Commodities	15,419	17,647	35,000	(17,353)
Capital Outlay	-	-	33,425	(33,425)
Transfer to Waldo-Paradise Fire Special Equipment	45,000	30,175	30,175	-
Total Expenditures	112,311	119,113	$ 183,600	$ (64,487)
Receipts Over (Under) Expenditures	30,792	(10,651)		
Unencumbered Cash, Beginning	115,209	146,001		
Unencumbered Cash, Ending	$ 146,001	$ 135,350		

RUSSELL COUNTY, KANSAS
WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-32

	2020 Actual	2021 Actual
Receipts		
Transfer from Waldo-Paradise Fire General	$ 45,000	$ 30,175
Reimbursements	-	10,000
Total Receipts	45,000	40,175
Expenditures	-	49,900
Total Expenditures	-	49,900
Receipts Over Expenditures	45,000	(9,725)
Unencumbered Cash, Beginning	220,118	265,118
Unencumbered Cash, Ending	$ 265,118	$ 255,393

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-33

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
Taxes	$ 93,517	$ 96,095	$ 95,255	$ 840
Grant	2,000	-	-	-
Reimbursement	2,922	-	-	-
Total Receipts	98,439	96,095	$ 95,255	$ 840
Expenditures				
Personal Services	19,469	23,329	25,000	(1,671)
Contractual Services	51,826	13,334	10,600	2,734
Commodities	7,945	9,838	15,000	(5,162)
Capital Outlay	-	-	47,500	(47,500)
Transfer to Dorrance Fire Special Equipment	15,000	20,000	20,000	-
Total Expenditures	94,240	66,501	$ 118,100	$ (51,599)
Receipts Over (Under) Expenditures	4,199	29,594		
Unencumbered Cash, Beginning	58,911	63,110		
Unencumbered Cash, Ending	$ 63,110	$ 92,704		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-34

	2020 Actual	2021 Actual
Receipts		
Transfer from Dorrance Fire General	$ 15,000	$ 20,000
Total Receipts	15,000	20,000
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	15,000	20,000
Unencumbered Cash, Beginning	77,026	92,026
Unencumbered Cash, Ending	$ 92,026	$ 112,026

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-35

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 2,462	$ -	$ -	$ -
Transfer in	-	30,000	-	30,000
Taxes	92,451	80,536	79,984	552
Total Receipts	94,913	110,536	$ 79,984	$ 30,552
Expenditures				
Personal Services	29,042	37,431	35,000	2,431
Contractual Services	26,448	30,052	17,676	12,376
Commodities	17,550	35,869	67,308	(31,439)
Transfer to Russell County Fire Special Equipment	10,000	-	-	-
Total Expenditures	83,040	103,352	$ 119,984	$ (16,632)
Receipts Over (Under) Expenditures	11,873	7,184		
Unencumbered Cash, Beginning	5,796	17,669		
Unencumbered Cash, Ending	$ 17,669	$ 24,853		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND Schedule 2-36
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
Transfer from Russell County Fire General	$ 10,000	$ -
Total Receipts	10,000	-
Expenditures	-	-
Other transfers	-	30,000
Total Expenditures	-	30,000
Receipts Over Expenditures	10,000	(30,000)
Unencumbered Cash, Beginning	188,451	198,451
Unencumbered Cash, Ending	$ 198,451	$ 168,451

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-37

	2020 Actual	2021 Actual
Receipts		
Reimbursements	$ 318,793	$ -
Miscellaneous Receipts	-	278,540
Transfer from Road and Bridge	350,000	-
Total Receipts	$ 668,793	$ 278,540
Expenditures		
Capital Outlay	485,650	11,700
Total Expenditures	485,650	11,700
Receipts Over (Under) Expenditures	183,143	266,840
Unencumbered Cash, Beginning	1,066,661	1,249,804
Unencumbered Cash, Ending	$ 1,249,804	$ 1,516,644

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-38

	2020 Actual	2021 Actual
Receipts		
Interest	$ 5,118	$ 2,067
Total Receipts	5,118	2,067
Expenditures	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	5,118	2,067
Unencumbered Cash, Beginning	408,288	413,406
Unencumbered Cash, Ending	$ 413,406	$ 415,473

RUSSELL COUNTY, KANSAS
HOSPITAL BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-39

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	$ 641,814	$ 581,564	$ 578,700	$ 2,864
Total Receipts	641,814	581,564	$ 578,700	$ 2,864
Expenditures				
Appropriations	641,814	581,564	578,700	2,864
Total Expenditures	641,814	581,564	$ 578,700	$ 2,864
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

RUSSELL COUNTY, KANSAS
DISTRICT COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-40

	2020 Actual	2021 Actual
Receipts		
Court Costs	$ 46,366	$ 58,102
State Fees	297,185	319,013
Law Library	6,071	6,232
Judgments and Restitutions	865,912	302,410
Indigent Defense Services	17,449	16,140
Bonds	61,419	53,584
Fees	9,842	8,917
Total Receipts	1,304,244	764,398
Expenditures		
Court Costs	46,368	58,102
State Fees	297,294	320,570
Law Library	6,075	6,232
Judgments and Restitutions	805,247	113,773
Indigent Defense Services	17,449	16,140
Bonds	48,934	8,917
Fees	9,842	65,767
Total Expenditures	1,231,209	589,501
Receipts Over (Under) Expenditures	73,035	174,897
Unencumbered Cash, Beginning	61,731	134,766
Unencumbered Cash, Ending	$ 134,766	$ 309,663

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-41

	2020 Actual	2021 Actual
Receipts		
Transfer from Tourism & Convention	$ 57,170	$ 89,246
Collections	840	699
Reimbursements	-	310
Interest	612	273
Total Receipts	58,622	90,528
Expenditures		
Commodities	953	971
Contractual Services	63,298	57,264
Transfer	-	25,000
Total Expenditures	64,251	83,235
Receipts Over Expenditures	(5,629)	7,293
Unencumbered Cash, Beginning	183,380	177,751
Unencumbered Cash, Ending	$ 177,751	$ 185,044

RUSSELL COUNTY, KANSAS
ECONOMIC DEVELOPMENT BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-42

	2020 Actual	2021 Actual
Receipts		
Collections	$ 34,656	$ 7,888
Interest	456	187
Total Receipts	35,112	8,075
Expenditures		
Commodities	1,067	971
Contractual Services	45,362	34,369
Total Expenditures	46,429	35,340
Receipts Over Expenditures	(11,317)	(27,265)
Unencumbered Cash, Beginning	175,892	164,975
Prior Year Cancelled Encumbrances	400	-
Unencumbered Cash, Ending	$ 164,975	$ 137,710

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-43

	2020 Actual	2021 Actual
Receipts		
Collections	$ 12,683	$ 13,172
Total Receipts	12,683	13,172
Expenditures		
Contractual Services	12,683	13,172
Total Expenditures	12,683	13,172
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-44

	2020 Actual	2021 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
SPECIAL STRAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-45

	2020 Actual	2021 Actual
Receipts		
Collections	$ 1,144	$ -
Total Receipts	1,144	-
Expenditures		
Contractual Services	1,144	-
Total Expenditures	1,144	-
Receipts Over Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

RUSSELL COUNTY, KANSAS
GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-46

	2020 Actual	2021 Actual
Receipts		
SPARK Grant	$ 1,365,626	$ 665,849
Collections	-	497
Total Receipts	1,365,626	666,346
Expenditures		
Disbursed to Others	803,080	653,422
Total Expenditures	803,080	653,422
Receipts Over Expenditures	562,546	12,924
Unencumbered Cash, Beginning	-	562,546
Unencumbered Cash, Ending	$ 562,546	$ 575,470

RUSSELL COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-47

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures	-	-	2,500	(2,500)
Total Expenditures	-	-	$ 2,500	$ (2,500)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-48

	2020 Actual	2021 Actual
Receipts		
Transfer In	$ 168,033	$ 241,442
Total Receipts	168,033	241,442
Expenditures		
Capital Outlay	197,111	140,869
Total Expenditures	197,111	140,869
Receipts Over (Under) Expenditures	(29,078)	100,573
Unencumbered Cash, Beginning	1,196,237	1,167,159
Unencumbered Cash, Ending	$ 1,167,159	$ 1,267,732

RUSSELL COUNTY, KANSAS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-49

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Receipts				
State of Kansas - Orphan Tires	$ 89	$ -	$ -	$ -
Charges for Services	363,135	384,013	377,000	7,013
Total Receipts	363,224	384,013	377,000	7,013
Expenditures				
Personal Services	74,227	71,414	85,000	(13,586)
Commodities	48,587	104,130	111,000	(6,870)
Contractual Services	140,802	255,281	65,400	189,881
Capital Outlay	61,730	61,730	112,000	(50,270)
Reimburse Road and Bridge	101,269	-	200,000	(200,000)
Total Expenditures	426,615	492,555	$ 573,400	$ (80,845)
Receipts Over (Under) Expenditures	(63,391)	(108,542)		
Unencumbered Cash, Beginning	269,467	206,076		
Unencumbered Cash, Ending	$ 206,076	$ 97,534		

RUSSELL COUNTY, KANSAS
OIL & GAS VALUATION DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 2-50

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Miscellaneous Receipts	$ -	$ 822	$ -	$ 822
Interest Income	2,034	-	5,000	(5,000)
Total Receipts	2,034	822	$ 5,000	$ (4,178)
Expenditures				
Transfer to General	2,505	2,856	5,000	(2,144)
Total Expenditures	2,505	2,856	$ 5,000	$ (2,144)
Receipts Over (Under) Expenditures	(471)	(2,034)		
Unencumbered Cash, Beginning	2,505	2,034		
Unencumbered Cash, Ending	$ 2,034	$ -		

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	$ 10,035,530	$ 723,362	$ 31,775	$ 10,727,117
Advance Taxes	99,718	11,596	-	111,314
Escaped Taxes	589	-	-	589
Motor Vehicle Taxes	217,971	11,732	14,832	214,871
MV Rental Excise Taxes	224	466	496	194
Delinquent Personal Taxes	8,172	(5,324)	1,145	1,703
Commercial Taxes	1,255	89,400	84,793	5,862
Real Estate Redemption	125,291	(47,422)	-	77,869
Protested Tax	160	-	-	160
Special City and County Highway	27,468	441,991	423,698	45,761
Mineral Tax	15,614	39,517	39,517	15,614
Micro Loan Grant/Neighborhood Revitalization	10,669	242,488	238,664	14,493
Russell Co. Drug Seizure Fund	15,297	460	150	15,607
Sheriff Calendar Fund	670	1,955	-	2,625
ABC State Tax/DEA Drug Fund	505	-	-	505
Total Distributable Funds	10,559,133	1,510,221	835,070	11,234,284
Total State Tax Funds	-	147,886	147,886	-
Subdivision Funds:				
School Districts	-	4,121,720	4,121,720	-
Cities	-	2,409,792	2,409,792	-
Townships	-	1,464,574	1,464,574	-
Cemetery Districts	1	21,458	21,382	77
Water Shed Districts	-	87	87	-
Osborne Fire District	-	15,132	15,132	-
Agricultural Extension Council	-	153,258	153,258	-
Central Kansas Library	-	110,803	110,803	-
Motor Vehicle Licenses	90,168	1,771,540	1,810,089	51,619
Prosecuting Attorney Training	5,306	2,367	-	7,673
Total Subdivision Funds	95,475	10,070,731	10,106,837	59,369
Total Payroll Clearing	637,615	3,096,223	2,849,252	884,586
Total Agency Funds	$ 11,292,223	$ 14,825,061	$ 13,939,045	$ 12,178,239

RUSSELL COUNTY, KANSAS
LAW LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES
RELATED MUNICIPAL ENTITY
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 4-1

	2020 Actual	2021 Actual
Receipts		
Transfer from District Court	$ 6,067	$ 6,196
Total Receipts	6,067	6,196
Expenditures		
Operations	-	-
Total Expenditures	-	-
Receipts (Under) Expenditures	6,067	6,196
Unencumbered Cash, Beginning	35,444	41,511
Unencumbered Cash, Ending	$ 41,511	$ 47,707

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES
RELATED MUNICIPAL ENTITY
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

Schedule 4-2

	2020 Actual	2021 Actual
Receipts		
County Appropriations	$ 44,484	$ 4,933
Entertainment, Concessions and Booth Rentals	665	510
Livestock Sale Proceeds	53,645	70,346
Interest	165	123
Miscellaneous Income	5,000	-
Sponsorships	7,230	3,465
Total Receipts	111,189	79,377
Expenditures		
Ribbons, Awards and Judges	568	978
Advertising	1,819	1,800
Miscellaneous Fair Expense	923	2,679
Rental Expense	-	350
Administrative Expenses	2,424	3,447
Equipment	3,122	395
Contract Labor	50	1,509
Entertainment	824	31,809
Premiums	58,478	80,299
Total Expenditures	68,208	123,266
Receipts Over (Under) Expenditures	42,981	(43,889)
Unencumbered Cash, Beginning	69,785	112,766
Unencumbered Cash, Ending	$ 112,766	$ 68,877