

RUSH COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2012

RUSH COUNTY, KANSAS
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For the Year Ended December 31, 2012

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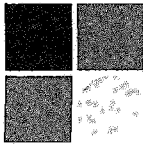
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Rush County, Kansas
LaCrosse, Kansas

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Rush County, Kansas**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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 Aggregate Discretely Presented Related Municipal Entities

The financial statement referred to above includes eight related municipal entities, as noted in the table of contents, and does not include the financial data for the County's legally separate related municipal entity, Rush County Memorial Hospital. Accounting principles generally accepted in the United States of

America require financial data for all related municipal entities to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its related municipal entities. The County has not issued such reporting entity financial statements for Rush County Memorial Hospital. The effect on the financial statement of this departure from accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Rush County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

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 to meet the requirements of the State of 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 Aggregate Remaining Fund Information

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Rush County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Rush County, Kansas** as of December 31, 2012, 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* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (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

Rush County, Kansas

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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 financial statement as a whole.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 08, 2013

RUSH COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

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							
General Fund	\$ 605,632	-	2,169,875	2,168,072	607,435	60,767	668,202
Special Purpose Funds							
Road and Bridge Fund	163,769	-	1,876,048	1,849,395	190,422	130,744	321,166
Special Bridge Fund	71,283	-	135,072	41,574	164,781	-	164,781
Health Fund	52,799	-	136,634	137,687	51,746	5,074	56,820
Noxious Weed Fund	(40,536)	-	329,521	271,671	17,314	3,801	21,115
Appraiser's Cost Fund	14,006	-	105,351	121,750	(2,393)	3,253	860
Hospital Maintenance Fund	5,302	-	147,910	150,000	3,212	-	3,212
Mental Health Fund	-	-	27,290	27,290	-	-	-
Mental Retardation Fund	-	-	10,228	10,228	-	-	-
Emergency 911 Fund	6,319	-	11,277	17,215	381	-	381
Special Parks and Recreation Fund	28	-	-	-	28	-	28
Special Alcohol Fund	4,470	-	751	-	5,221	-	5,221
Noxious Weed Capital Outlay Fund	41,457	-	-	3,755	37,702	-	37,702
Special Machinery Fund	149,984	-	50,000	51,523	148,461	-	148,461
Capital Improvements Reserve Fund	406,921	-	60,000	32,156	434,765	3,650	438,415
Equipment Reserve Fund	219,908	-	40,000	91,373	168,535	29,728	198,263
Recycling Fund	1,054	-	532	854	732	-	732
Micro Loan Fund	58,198	-	6,568	1,066	63,700	-	63,700
Register of Deeds Technology Fund	48,778	-	9,828	10,237	48,369	-	48,369
Wireless 911 Fund	17,296	-	39,510	14,761	42,045	-	42,045
Enhanced 911 Grant Fund	-	-	1,759	1,759	-	-	-
K-9 Fund	186	-	230	250	166	-	166
Sheriff's Equipment Fund	4,440	-	-	483	3,957	-	3,957
Bond and Interest Funds							
Debt Service Fund	16,190	-	2,450,185	2,444,508	21,867	-	21,867
Hospital Revenue Bonds Fund	723	-	30,000	30,000	723	-	723
Capital Project Fund							
Hospital General Obligation Bond Project Fund	1,041	-	3	28	1,016	-	1,016
Business Fund							
Solid Waste Fund	(2,254)	-	114,275	111,123	898	3,425	4,323
Trust Funds							
Prosecuting Attorney Training Fund	3,961	-	393	232	4,122	-	4,122
Oil and Gas Valuation Depletion Trust Fund	-	-	333,565	-	333,565	-	333,565
Special Motor Vehicle Fund	-	-	37,411	37,411	-	-	-
Total Primary Government	1,850,955	-	8,124,216	7,626,401	2,348,770	240,442	2,589,212

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, 2012

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	\$ 485	-	15,430	15,100	815	3,174	3,989
Fire District No. 1 - Special Fund	1,423	-	1,222	813	1,832	-	1,832
Fire District No. 2 - General Fund	299	-	9,477	9,476	300	210	510
Fire District No. 2 - Special Fund	19,227	-	2,510	1,848	19,889	-	19,889
Fire District No. 3 - General Fund	605	-	16,939	16,500	1,044	87	1,131
Fire District No. 3 - Special Fund	10,383	-	2,502	-	12,885	-	12,885
Fire District No. 4 - General Fund	818	-	47,025	46,843	1,000	116	1,116
Fire District No. 4 - Special Fund	61,760	-	4,676	2,862	63,574	2,862	66,436
Fire District No. 5 - General Fund	2,043	-	19,533	20,989	587	-	587
Fire District No. 5 - Special Fund	(6,214)	-	-	-	(6,214)	-	(6,214)
Fire District No. 6 - General Fund	656	-	17,328	16,890	1,094	267	1,361
Fire District No. 6 - Special Fund	3,064	-	502	-	3,566	-	3,566
Fire District No. 7 - General Fund	1,330	-	22,804	22,250	1,884	513	2,397
Fire District No. 7 - Special Fund	45,586	-	10,543	28,386	27,743	-	27,743
Fire District No. 8 - General Fund	3,117	-	30,106	31,500	1,723	6,548	8,271
Fire District No. 8 - Special Fund	42,917	-	13,938	6,067	50,788	-	50,788
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 2,038,454	-	8,338,751	7,845,925	2,531,280	254,219	2,785,499
Composition of Cash							
							\$ 1,405,971
							6,134,466
							44,173
							550,000
							8,134,610
							(4,920,180)
							(428,931)
							\$ 2,785,499

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

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, as noted in the table of contents, 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 are included in the audited financial statements of the County.

Rush County Memorial Hospital

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.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2012.

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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.

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

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

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

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

Basis of Accounting

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 revenues 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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

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.

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

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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, Enhanced 911 Grant Fund, K-9 Fund, and Sheriff's Equipment 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, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$8,134,610 and the bank balance was \$8,754,011. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$2,639,634 was covered by federal depository insurance and \$6,114,377 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, 2012

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, 2012.

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, 2012 were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 19-120	\$ 10,000
General Fund	Equipment Reserve Fund	K.S.A. 19-119	40,000
Road and Bridge Fund	Capital Improvement Fund	K.S.A. 19-120	50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	50,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3612c	1,222
Fire District No. 2 – General Fund	Fire District No. 2 – Special Fund	K.S.A. 19-3612c	2,510
Fire District No. 3 – General Fund	Fire District No. 3 – Special Fund	K.S.A. 19-3612c	2,502
Fire District No. 4 – General Fund	Fire District No. 4 – Special Fund	K.S.A. 19-3612c	4,676
Fire District No. 6 – General Fund	Fire District No. 6 – Special Fund	K.S.A. 19-3612c	502
Fire District No. 7 – General Fund	Fire District No. 7 – Special Fund	K.S.A. 19-3612c	10,543
Fire District No. 8 – General Fund	Fire District No. 8 – Special Fund	K.S.A. 19-3612c	13,938
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	19,065

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 adverse 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 59 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 \$250,000 for any property loss and \$300,000 for any liability claim 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.

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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 66 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 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 continues to carry 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

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113.

Appraiser's Cost Fund	\$ 2,393
Fire District No. 5 – Special Fund	6,214
Motor Vehicle Registrations Fund	82

Expenditures exceeded the adopted budget in the following funds, which is in violation of K.S.A. 79-2935.

Appraiser's Cost Fund	\$ 4,110
Mental Health Fund	1,364
Solid Waste Fund	10,697

The County did not remit bond payments at least 20 days prior to the due date to the State Treasurer, which is in 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, 2012, the County has loaned out \$40,000. Repayments of the loans are structured to be paid back as follows:

Loan Number	Loan Amount	Issue Date	Monthly Payment	Interest Rate	Maturity
806	\$ 25,000	05-13-06	\$ 281	5.5%	07-01-2016
809	15,000	03-24-10	155	5.5%	03-24-2013

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

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.

NOTE 11 – DEFINED BENEFIT 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 Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

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.

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.

NOTE 13 – COMPENSATED ABSENCES

Vacation

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

<u>Years Worked</u>	<u>Amount Earned</u>
0-1	½ day/month

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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 earned 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. The potential liability for vacation at December 31, 2012 was \$46,714. This is not reflected in the financial statements.

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 of leave per calendar month up to a maximum of 120 days. Sick leave is cancelled upon termination of an employee. The potential liability for sick leave at December 31, 2012 was \$130,707. This is not reflected in the financial statements.

Comp Time

Comp time is earned at the rate of 1½ hours per every hour worked over 40 hours during a one week period. The liability for comp time at December 31, 2012 was \$784. This is not reflected in the financial statements.

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 14 – 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 \$884,474 and the estimated post-closure cost is \$1,051,237. These figures comprise the estimated closure and post-closure cost of \$1,935,711. At December 31, 2012, the permit for 2012 identifies that the remaining volume capacity of the site is 23.15% of the original capacity and that the remaining life of the landfill is 151 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, 2012, except for the ratio of annual debt service to total annual expenditures, which did not meet the requirements in K.A.R. 28-29-2110.

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 15 – PRIOR YEARS' DEBT DEFEASANCE

On April 5, 2012, the County issued Series A General Obligation Refunding Bonds of \$1,135,000 (par value) with interest rates of 1.875% – 2.50% to advance refund term bonds. The Series A refunding

RUSH COUNTY, KANSAS
Notes to Financial Statement
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bonds mature on December 1, 2026, and are callable on December 1, 2021. The Series A bonds were issued at a premium, and, after paying issuance costs of \$24,344 the net proceeds were \$1,110,656.

The net proceeds from the issuance of the General Obligation Bonds were used to call the Series 2005 General Obligation Bonds. As a result of the advance refunding, the economic gain to the County (difference between the present value of the debt service payments on the old and new debt) was \$164,174.

On April 5, 2012, the County issued Series B General Obligation Refunding Bonds of \$790,000 (par value) with interest rates of 1.00% – 2.875% to advance refund term bonds. The Series B refunding bonds mature on December 1, 2020, and are non-callable. The Series B Bonds were issued at a premium, and, after paying issuance costs of \$15,403, the net proceeds were \$774,597.

The net proceeds from the issuance of the General Obligation Bonds were used to call the Series 2005 General Obligation Bonds. As a result of the advance refunding, the economic gain to the County (difference between the present value of the debt service payments on the old and new debt) was \$6,382.

NOTE 16 – LONG-TERM DEBT

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

General Obligation Bonds

On April 25, 2005, the County issued \$2,075,000 in General Obligation Refunding Bonds – Series 2005 for the purpose of providing funds for refunding of Series 1999A 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 the 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 the Rush County Memorial Hospital.

On October 28, 2009 the County issued \$2,055,000 in Taxable General Obligation Bonds – Series 2009-C for the purpose of improving the 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 of Series 2005 bonds.

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 of Series 2005 bonds.

Hospital Revenue Bonds – Series 2008A

On June 26, 2008, the County issued \$300,000 in Hospital Revenue Bonds, Series 2008A for the purpose of providing funds to pay part of improving 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

Regulatory-Required Supplementary Information

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Changes in long-term liabilities for the County for the year ended December 31, 2012, 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 2005	2.9-4.75%	5/1/2005	\$ 2,075,000	5/1/2027	\$ 1,915,000	-	(1,830,000)	85,000	6,800
Series 2009A	1.75-5.25%	4/20/2009	2,000,000	12/1/2034	1,990,000	-	(50,000)	1,940,000	93,125
Series 2009B	3.0-4.125%	10/28/2009	955,000	12/1/2022	955,000	-	(45,000)	910,000	36,837
Series 2009C	6.39%	10/28/2009	2,055,000	12/1/2034	2,055,000	-	-	2,055,000	131,315
Series 2012A	1.875-2.5%	4/5/2012	1,135,000	12/1/2026	-	1,135,000	-	1,135,000	16,340
Series 2012B	1.0-2.875%	4/5/2012	790,000	12/1/2020	-	790,000	(5,000)	785,000	10,333
Hospital Revenue Bonds									
Series 2008A	0.00%	6/26/2008	300,000	6/26/2018	210,000	-	(30,000)	180,000	-
Capital Leases									
2008 GMC 3500, 2004 F-250, 2004 F-150	4.38%	8/4/2008	47,986	8/4/2012	12,775	-	(12,775)	-	516
Caterpillar Model 140H Motorgrader	3.95%	7/6/2009	88,000	8/1/2014	54,991	-	(17,629)	37,362	2,166
JCB Model 456ZX Wheel Loader	4.00%	9/15/2009	64,750	9/15/2014	37,301	-	(13,041)	24,260	1,312
JCB Model 4CX Backhoe Loader	3.45%	7/20/2010	83,359	7/20/2015	67,830	-	(15,889)	51,941	2,548
Total Contractual Indebtedness - County					7,297,897	1,925,000	(2,019,334)	7,203,563	301,292
Related Municipal Entity Debt									
Capital Leases									
1987 IHC 4X4 AE Pumper, Fire Dist #6	5.99%	6/2/2006	30,600	9/1/2013	7,201	-	(7,201)	-	-
Behlen All Steel Building, Fire Dist #4	5.25%	5/12/2008	80,000	2/1/2018	57,216	-	(7,439)	49,777	2,905
2006 Fire Truck, Fire Dist #8	4.45%	4/3/2009	48,100	2/15/2014	20,112	-	(5,128)	14,984	939
Honda MR Pump and Tank, Fire Dist #3	3.95%	10/26/2009	5,000	1/30/2013	3,433	-	(1,681)	1,752	138
2012 Dodge 550 Fire Truck, Fire Dist #7	4.05%	6/18/2012	93,000	6/18/2022	-	93,000	-	93,000	-
40X40X12 Building, Fire Dist #2	5.50%	7/25/2011	10,025	2/15/2021	10,025	-	(10,025)	-	507
Total Contractual Indebtedness - Related Municipal Entity					97,987	93,000	(31,474)	159,513	4,489
Total Contractual Indebtedness					\$ 7,395,884	2,018,000	(2,050,808)	7,363,076	305,781

RUSH COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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

	YEAR									Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	2033-2034	
Principal										
General Obligation Bonds	\$ 225,000	250,000	255,000	265,000	275,000	1,655,000	1,830,000	1,470,000	685,000	6,910,000
Hospital Revenue Bonds	30,000	30,000	30,000	30,000	30,000	30,000	-	-	-	180,000
Capital Leases Payable	48,534	46,921	18,108	-	-	-	-	-	-	113,563
Total Principal - County	303,534	326,921	303,108	295,000	305,000	1,685,000	1,830,000	1,470,000	685,000	7,203,563
Interest										
General Obligation Bonds	300,139	294,074	288,039	281,090	273,517	1,221,783	886,982	472,419	61,463	4,079,506
Capital Leases Payable	4,051	2,194	491	-	-	-	-	-	-	6,736
Total Interest - County	304,190	296,268	288,530	281,090	273,517	1,221,783	886,982	472,419	61,463	4,086,242
Total Principal and Interest - County	607,724	623,189	591,638	576,090	578,517	2,906,783	2,716,982	1,942,419	746,463	11,289,805
Related Municipal Entity Debt										
Principal										
Capital Leases Payable	24,660	23,440	16,783	17,700	18,524	58,406	-	-	-	159,513
Interest										
Capital Leases Payable	7,467	6,227	5,046	4,129	3,304	6,767	-	-	-	32,940
Total Principal and Interest - RME	32,127	29,667	21,829	21,829	21,828	65,173	-	-	-	192,453
Total Principal and Interest	\$ 639,851	652,856	613,467	597,919	600,345	2,971,956	2,716,982	1,942,419	746,463	11,482,258

RUSH COUNTY, KANSAS

Regulatory-Required Supplementary Information

RUSH COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

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					
General Fund	\$ 2,342,977	-	2,342,977	2,168,072	(174,905)
Special Purpose Funds					
Road and Bridge Fund	1,870,000	-	1,870,000	1,849,395	(20,605)
Special Bridge Fund	250,511	-	250,511	41,574	(208,937)
Health Fund	154,495	-	154,495	137,687	(16,808)
Noxious Weed Fund	353,424	-	353,424	271,671	(81,753)
Appraiser's Cost Fund	115,886	1,754	117,640	121,750	4,110
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	25,926	-	25,926	27,290	1,364
Mental Retardation Fund	10,750	-	10,750	10,228	(522)
Emergency 911 Fund	50,000	-	50,000	17,215	(32,785)
Special Parks and Recreation Fund	28	-	28	-	(28)
Special Alcohol Fund	4,462	-	4,462	-	(4,462)
Noxious Weed Capital Outlay Fund	44,551	-	44,551	3,755	(40,796)
Wireless 911 Fund	40,000	-	40,000	14,761	(25,239)
Bond and Interest Funds					
Debt Service Fund	537,572	1,925,000	2,462,572	2,444,508	(18,064)
Hospital Revenue Bonds Fund	30,000	-	30,000	30,000	-
Business Fund					
Solid Waste Fund	100,426	-	100,426	111,123	10,697
Related Municipal Entities					
Fire District No. 1 - General Fund	15,100	-	15,100	15,100	-
Fire District No. 2 - General Fund	9,000	520	9,520	9,476	(44)
Fire District No. 3 - General Fund	16,500	-	16,500	16,500	-
Fire District No. 4 - General Fund	46,215	3,020	49,235	46,843	(2,392)
Fire District No. 5 - General Fund	21,000	-	21,000	20,989	(11)
Fire District No. 6 - General Fund	16,420	470	16,890	16,890	-
Fire District No. 7 - General Fund	22,000	250	22,250	22,250	-
Fire District No. 8 - General Fund	31,500	-	31,500	31,500	-

RUSH COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,527,181	1,733,610	1,754,406	(20,796)
Delinquent Tax	20,022	17,002	-	17,002
Vehicle Tax	143,649	147,900	161,344	(13,444)
Mineral Production Tax	57,801	20,020	3,000	17,020
Other Tax	109	591	-	591
Intergovernmental				
State Aid	123,318	1,148	-	1,148
Licenses and Fees				
Mortgage Registration Fees	40,946	23,237	6,500	16,737
Co. Clerk - Co. Share Game and Park	450	385	200	185
County Offices	23,409	35,816	12,000	23,816
Antique Motor Vehicle Registr. Fees	2,655	2,638	900	1,738
Cereal Malt Bev. and Club License	225	150	-	150
Interest on Taxes	24,298	10,696	1,000	9,696
Interest on Investments	14,556	8,995	20,000	(11,005)
Miscellaneous	45,763	38,833	7,000	31,833
Dispatch Fees	25,783	28,255	16,000	12,255
Oil Royalty	55,089	55,431	10,000	45,431
Rents and Leases	25,504	3,342	10,000	(6,658)
Senior Citizens	22,916	22,761	15,000	7,761
Transfers In	10,582	19,065	-	19,065
Total Cash Receipts	2,164,256	2,169,875	2,017,350	152,525
Expenditures				
County Commission	50,098	49,833	55,439	(5,606)
County Clerk	83,033	84,948	90,000	(5,052)
County Treasurer	88,062	91,730	91,950	(220)
County Attorney	71,269	68,948	82,784	(13,836)
Register of Deeds	50,940	54,606	56,000	(1,394)
Sheriff	415,684	415,359	430,200	(14,841)
Unified Court	49,079	49,289	46,712	2,577
Courthouse General	220,850	171,248	200,700	(29,452)
Custodian	7,623	8,115	10,500	(2,385)
Emergency Preparedness	35,917	23,979	29,620	(5,641)
Soil Conservation	29,000	25,000	25,000	-
Elderly Companion Program	3,937	3,997	3,997	-
Economic Development	3,293	2,441	13,000	(10,559)

RUSH COUNTY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Airport	\$ 139,226	4,108	10,000	(5,892)
Election	25,412	48,934	48,000	934
Employee Benefits	797,701	904,035	802,000	102,035
Services for Elderly	58,801	75,202	76,050	(848)
Senior Citizens Transportation	7,525	8,907	8,632	275
Fair	10,000	10,000	10,000	-
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	120,000	50,000	235,000	(185,000)
Total Expenditures	<u>2,284,843</u>	<u>2,168,072</u>	<u>2,342,977</u>	<u>(174,905)</u>
Cash Receipts Over (Under) Expenditures	(120,587)	1,803		
Unencumbered Cash - Beginning	<u>726,219</u>	<u>605,632</u>		
Unencumbered Cash - Ending	\$ <u>605,632</u>	<u>607,435</u>		

RUSH COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,305,041	1,369,090	1,386,880	(17,790)
Delinquent Tax	16,842	14,147	-	14,147
Vehicle Tax	104,189	125,604	137,494	(11,890)
Other Tax	79	-	-	-
Intergovernmental				
Special Highway Fuel Tax	261,744	260,447	270,918	(10,471)
Emergency Preparedness State Aid	-	7,324	-	7,324
Federal Aid	-	55,068	-	55,068
Reimbursements	60,676	44,368	5,000	39,368
Total Cash Receipts	<u>1,748,571</u>	<u>1,876,048</u>	<u>1,800,292</u>	<u>75,756</u>
Expenditures				
Personal Services	697,020	672,683	800,000	(127,317)
Commodities	870,104	980,259	770,000	210,259
Contractual Services	74,337	45,943	100,000	(54,057)
Capital Outlay	29,107	50,510	100,000	(49,490)
Transfers Out	55,000	100,000	100,000	-
Total Expenditures	<u>1,725,568</u>	<u>1,849,395</u>	<u>1,870,000</u>	<u>(20,605)</u>
Cash Receipts Over (Under) Expenditures	23,003	26,653		
Unencumbered Cash - Beginning	<u>140,766</u>	<u>163,769</u>		
Unencumbered Cash - Ending	<u>\$ 163,769</u>	<u>190,422</u>		

RUSH COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 15,668	132,113	134,298	(2,185)
Delinquent Tax	980	573	-	573
Vehicle Tax	6,829	1,573	1,578	(5)
Other Tax	5	-	-	-
Intergovernmental State Aid	-	813	-	813
Total Cash Receipts	23,482	135,072	135,876	(804)
Expenditures				
Capital Outlay	46,650	41,574	250,511	(208,937)
Cash Receipts Over (Under) Expenditures	(23,168)	93,498		
Unencumbered Cash - Beginning	94,451	71,283		
Unencumbered Cash - Ending	\$ 71,283	164,781		

RUSH COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 71,889	71,688	72,391	(703)
Delinquent Tax	1,012	835	-	835
Vehicle Tax	6,997	6,952	7,577	(625)
Other Tax	5	-	-	-
Intergovernmental				
Federal Aid	19,929	7,786	10,000	(2,214)
State Aid	9,311	9,618	10,000	(382)
Fees	38,802	39,755	35,000	4,755
Total Cash Receipts	147,945	136,634	134,968	1,666
Expenditures				
Personal Services	80,722	82,290	84,720	(2,430)
Commodities	26,672	26,262	24,975	1,287
Contractual Services	26,727	29,116	33,800	(4,684)
Capital Outlay	1,331	-	5,000	(5,000)
Miscellaneous	40	19	6,000	(5,981)
Total Expenditures	135,492	137,687	154,495	(16,808)
Cash Receipts Over (Under) Expenditures	12,453	(1,053)		
Unencumbered Cash - Beginning	40,346	52,799		
Unencumbered Cash - Ending	\$ 52,799	51,746		

RUSH COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 110,421	148,571	150,652	(2,081)
Delinquent Tax	1,641	1,315	-	1,315
Vehicle Tax	10,345	10,540	11,495	(955)
Other Tax	8	-	-	-
Chemical Sales	213,738	169,095	210,000	(40,905)
Miscellaneous	-	-	1,000	(1,000)
Total Cash Receipts	<u>336,153</u>	<u>329,521</u>	<u>373,147</u>	<u>(43,626)</u>
Expenditures				
Personal Services	79,749	82,967	85,924	(2,957)
Commodities	265,509	174,639	243,750	(69,111)
Contractual Services	13,590	14,065	23,750	(9,685)
Total Expenditures	<u>358,848</u>	<u>271,671</u>	<u>353,424</u>	<u>(81,753)</u>
Cash Receipts Over (Under) Expenditures	(22,695)	57,850		
Unencumbered Cash - Beginning	<u>(17,841)</u>	<u>(40,536)</u>		
Unencumbered Cash - Ending	\$ <u>(40,536)</u>	<u>17,314</u>		

RUSH COUNTY, KANSAS
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 100,637	92,657	93,407	(750)
Delinquent Tax	1,478	1,203	-	1,203
Vehicle Tax	10,199	9,737	10,603	(866)
Other Tax	8	-	-	-
Miscellaneous	2,597	1,754	-	1,754
Total Cash Receipts	114,919	105,351	104,010	1,341
Expenditures				
Personal Services	83,012	83,945	76,396	7,549
Commodities	6,661	5,773	7,000	(1,227)
Contractual Services	30,204	24,642	27,490	(2,848)
Capital Outlay	3,566	7,390	5,000	2,390
(a) Adjustment for Qualifying Budget Credit	-	-	1,754	(1,754)
Total Expenditures	123,443	121,750	117,640	4,110
Cash Receipts Over (Under) Expenditures	(8,524)	(16,399)		
Unencumbered Cash - Beginning	22,530	14,006		
Unencumbered Cash - Ending	\$ 14,006	(2,393)		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Revenue Over Amount Budgeted			\$ 1,754	

RUSH COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 146,344	146,104	134,727	11,377
Delinquent Tax	1,981	1,594	-	1,594
Vehicle Tax	227	212	14,032	(13,820)
Other Tax	10	-	-	-
Total Cash Receipts	148,562	147,910	148,759	(849)
Expenditures				
Appropriations	150,000	150,000	150,000	-
Cash Receipts Over (Under) Expenditures	(1,438)	(2,090)		
Unencumbered Cash - Beginning	6,740	5,302		
Unencumbered Cash - Ending	\$ 5,302	3,212		

RUSH COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,730	24,933	25,239	(306)
Delinquent Tax	314	256	-	256
Vehicle Tax	2,121	2,101	1,207	894
Total Cash Receipts	24,165	27,290	<u>26,446</u>	<u>844</u>
Expenditures				
Appropriations	24,165	27,290	<u>25,926</u>	<u>1,364</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RUSH COUNTY, KANSAS
Mental Retardation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 9,071	9,242	9,314	(72)
Delinquent Tax	134	109	-	109
Vehicle Tax	905	877	1,610	(733)
Total Cash Receipts	10,110	10,228	10,924	(696)
Expenditures				
Appropriations	10,110	10,228	10,750	(522)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

RUSH COUNTY, KANSAS
Emergency 911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Collections	\$ 21,440	11,277	50,000	(38,723)
Expenditures				
Capital Outlay	19,227	17,215	50,000	(32,785)
Cash Receipts Over (Under) Expenditures	2,213	(5,938)		
Unencumbered Cash - Beginning	4,106	6,319		
Unencumbered Cash - Ending	\$ 6,319	381		

RUSH COUNTY, KANSAS
Special Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Contractual Services	-	-	28	(28)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	28	28		
Unencumbered Cash - Ending	\$ 28	28		

RUSH COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Private Club Liquor Tax	\$ 903	751	957	(206)
Expenditures				
Contractual Services	-	-	4,462	(4,462)
Cash Receipts Over (Under) Expenditures	903	751		
Unencumbered Cash - Beginning	3,567	4,470		
Unencumbered Cash - Ending	\$ 4,470	5,221		

RUSH COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Capital Outlay	3,094	3,755	44,551	(40,796)
Cash Receipts Over (Under) Expenditures	(3,094)	(3,755)		
Unencumbered Cash - Beginning	44,551	41,457		
Unencumbered Cash - Ending	\$ 41,457	37,702		

RUSH COUNTY, KANSAS
Special Machinery Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 55,000	50,000
Expenditures		
Capital Outlay	201,598	51,523
Cash Receipts Over (Under) Expenditures	(146,598)	(1,523)
Unencumbered Cash - Beginning	296,582	149,984
Unencumbered Cash - Ending	\$ 149,984	148,461

RUSH COUNTY, KANSAS
Capital Improvements Reserve Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	60,000
Expenditures		
Capital Outlay	13,049	32,156
Cash Receipts Over (Under) Expenditures	(13,049)	27,844
Unencumbered Cash - Beginning	419,970	406,921
Unencumbered Cash - Ending	\$ 406,921	434,765

RUSH COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 120,000	40,000
Expenditures		
Capital Outlay	118,226	91,373
Cash Receipts Over (Under) Expenditures	1,774	(51,373)
Unencumbered Cash - Beginning	215,490	219,908
Prior Year Cancelled Encumbrances	2,644	-
Unencumbered Cash - Ending	\$ 219,908	168,535

RUSH COUNTY, KANSAS
Recycling Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 533	532
Expenditures		
Capital Outlay	1,995	854
Cash Receipts Over (Under) Expenditures	(1,462)	(322)
Unencumbered Cash - Beginning	2,516	1,054
Unencumbered Cash - Ending	\$ 1,054	732

RUSH COUNTY, KANSAS
Micro Loan Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Loan Repayments	\$ 5,875	6,463
Interest	164	105
Total Cash Receipts	6,039	6,568
Expenditures		
Contractual Services	909	1,066
Cash Receipts Over (Under) Expenditures	5,130	5,502
Unencumbered Cash - Beginning	53,068	58,198
Unencumbered Cash - Ending	\$ 58,198	63,700

RUSH COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 7,884	9,744
Interest	128	84
Total Cash Receipts	8,012	9,828
Expenditures		
Contractual Services	3,801	10,237
Cash Receipts Over (Under) Expenditures	4,211	(409)
Unencumbered Cash - Beginning	44,567	48,778
Unencumbered Cash - Ending	\$ 48,778	48,369

RUSH COUNTY, KANSAS
Wireless 911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Current Year Actual
		Actual	Budget	
Cash Receipts				
Intergovernmental				
State Aid	\$ 7,840	39,469	40,000	(531)
Interest	36	41	-	41
Total Cash Receipts	7,876	39,510	<u>40,000</u>	<u>(490)</u>
Expenditures				
Capital Outlay	-	14,761	<u>40,000</u>	<u>(25,239)</u>
Cash Receipts Over (Under) Expenditures	7,876	24,749		
Unencumbered Cash - Beginning	9,420	17,296		
Unencumbered Cash - Ending	\$ <u>17,296</u>	<u>42,045</u>		

RUSH COUNTY, KANSAS
Enhanced 911 Grant Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Aid	\$ 75,447	1,759
Expenditures		
Contractual Services	75,447	1,759
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

RUSH COUNTY, KANSAS
K-9 Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 375	230
Expenditures		
Contractual Services	710	250
Cash Receipts Over (Under) Expenditures	(335)	(20)
Unencumbered Cash - Beginning	521	186
Unencumbered Cash - Ending	\$ 186	166

RUSH COUNTY, KANSAS
Sheriff's Equipment Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Capital Outlay	680	483
Cash Receipts Over (Under) Expenditures	(680)	(483)
Unencumbered Cash - Beginning	5,120	4,440
Unencumbered Cash - Ending	\$ 4,440	3,957

RUSH COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 148,765	152,750	154,324	(1,574)
Delinquent Tax	2,241	1,786	-	1,786
Vehicle Tax	14,459	14,371	15,663	(1,292)
Other Tax	11	-	-	-
G.O. Bond Proceeds	-	1,925,000	-	1,925,000
Hospital Bond A - Reimbursements	93,125	143,125	143,125	-
Hospital Bond B - Reimbursements	36,838	81,839	81,839	-
Hospital Bond C - Reimbursements	131,315	131,314	131,314	-
Total Cash Receipts	426,754	2,450,185	526,265	1,923,920
Expenditures				
Principal	85,000	185,000	180,000	5,000
Interest	89,694	33,473	86,294	(52,821)
Hospital Bond A - Interest	93,125	93,125	93,125	-
Hospital Bond B - Interest	36,838	36,839	36,839	-
Hospital Bond C - Interest	131,315	131,314	131,314	-
2005 Bond Principal Refunded	-	1,745,000	-	1,745,000
2005 Bond Interest	-	152,432	-	152,432
Original Issue Discount	-	30,167	-	30,167
Cost of Issuance	-	37,158	-	37,158
Cash Basis Reserve	-	-	10,000	(10,000)
(a) Adjustment for Qualifying Budget Credit	-	-	1,925,000	(1,925,000)
Total Expenditures	435,972	2,444,508	2,462,572	(18,064)
Cash Receipts Over (Under) Expenditures	(9,218)	5,677		
Unencumbered Cash - Beginning	25,408	16,190		
Unencumbered Cash - Ending	\$ 16,190	21,867		
(a) Adjustment for Qualifying Budget Credit				
G.O. Bond Proceeds Over Amount Budgeted			\$ 1,925,000	

RUSH COUNTY, KANSAS
Hospital Revenue Bonds Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Reimbursements	30,000	30,000	<u>30,000</u>	<u>-</u>
Expenditures				
Principal	30,000	30,000	<u>30,000</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	<u>723</u>	<u>723</u>		
Unencumbered Cash - Ending	<u>\$ 723</u>	<u>723</u>		

RUSH COUNTY, KANSAS
Hospital General Obligation Bond Project Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 41	3
Expenditures		
Capital Outlay	-	28
Cash Receipts Over (Under) Expenditures	41	(25)
Unencumbered Cash - Beginning	1,000	1,041
Unencumbered Cash - Ending	\$ 1,041	1,016

RUSH COUNTY, KANSAS
Solid Waste Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Landfill Fees	\$ 95,190	114,275	90,000	24,275
Reimbursed Expense	-	-	1,500	(1,500)
Total Cash Receipts	<u>95,190</u>	<u>114,275</u>	<u>91,500</u>	<u>22,775</u>
Expenditures				
Personal Services	72,546	81,424	72,126	9,298
Commodities	12,217	16,731	4,652	12,079
Contractual Services	14,607	12,968	23,648	(10,680)
Total Expenditures	<u>99,370</u>	<u>111,123</u>	<u>100,426</u>	<u>10,697</u>
Cash Receipts Over (Under) Expenditures	(4,180)	3,152		
Unencumbered Cash - Beginning	<u>1,926</u>	<u>(2,254)</u>		
Unencumbered Cash - Ending	\$ <u>(2,254)</u>	<u>898</u>		

RUSH COUNTY, KANSAS
Prosecuting Attorney Training Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 668	393
Expenditures		
Commodities	332	232
Cash Receipts Over (Under) Expenditures	336	161
Unencumbered Cash - Beginning	3,625	3,961
Unencumbered Cash - Ending	\$ 3,961	4,122

RUSH COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ -	333,565
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	333,565
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	333,565

RUSH COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 36,094	37,404
Interest	17	7
Total Cash Receipts	<u>36,111</u>	<u>37,411</u>
Expenditures		
Personal Services	6,130	6,130
Commodities	8,555	5,517
Contractual Services	3,409	6,699
Capital Outlay	7,435	-
Transfers Out	10,582	19,065
Total Expenditures	<u>36,111</u>	<u>37,411</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 13,361	14,341	14,045	296
Delinquent Tax	80	121	-	121
Vehicle Tax	1,054	968	1,374	(406)
Total Cash Receipts	<u>14,495</u>	<u>15,430</u>	<u>15,419</u>	<u>11</u>
Expenditures				
Commodities	5,310	2,778	3,600	(822)
Contractual Services	7,770	8,697	5,800	2,897
Capital Outlay	820	2,403	5,700	(3,297)
Transfers Out	1,000	1,222	-	1,222
Total Expenditures	<u>14,900</u>	<u>15,100</u>	<u>15,100</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(405)	330		
Unencumbered Cash - Beginning	<u>890</u>	<u>485</u>		
Unencumbered Cash - Ending	<u>\$ 485</u>	<u>815</u>		

RUSH COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 1,000	1,222
Expenditures		
Capital Outlay	2,923	813
Cash Receipts Over (Under) Expenditures	(1,923)	409
Unencumbered Cash - Beginning	3,346	1,423
Unencumbered Cash - Ending	\$ 1,423	1,832

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 7,824	8,140	8,118	22
Delinquent Tax	264	135	-	135
Vehicle Tax	900	682	1,009	(327)
Miscellaneous	66	520	-	520
Total Cash Receipts	9,054	9,477	9,127	350
Expenditures				
Commodities	826	521	1,000	(479)
Contractual Services	8,027	6,445	7,000	(555)
Capital Outlay	-	-	1,000	(1,000)
Transfers Out	140	2,510	-	2,510
(a) Adjustment for Qualifying Budget Credit	-	-	520	(520)
Total Expenditures	8,993	9,476	9,520	(44)
Cash Receipts Over (Under) Expenditures	61	1		
Unencumbered Cash - Beginning	238	299		
Unencumbered Cash - Ending	\$ 299	300		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Revenue Over Amount Budgeted			\$	<u>520</u>

RUSH COUNTY, KANSAS
Fire District No. 2 - Special Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 140	2,510
Expenditures		
Capital Outlay	-	1,848
Cash Receipts Over (Under) Expenditures	140	662
Unencumbered Cash - Beginning	19,087	19,227
Unencumbered Cash - Ending	\$ 19,227	19,889

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,015	15,157	15,218	(61)
Delinquent Tax	210	179	-	179
Vehicle Tax	1,691	1,603	1,645	(42)
Total Cash Receipts	<u>15,916</u>	<u>16,939</u>	<u>16,863</u>	<u>76</u>
Expenditures				
Commodities	1,254	3,312	3,000	312
Contractual Services	6,192	6,327	4,500	1,827
Capital Outlay	1,819	4,359	4,000	359
Transfers Out	7,000	2,502	5,000	(2,498)
Total Expenditures	<u>16,265</u>	<u>16,500</u>	<u>16,500</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(349)	439		
Unencumbered Cash - Beginning	<u>954</u>	<u>605</u>		
Unencumbered Cash - Ending	\$ <u>605</u>	<u>1,044</u>		

RUSH COUNTY, KANSAS
Fire District No. 3 - Special Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 7,000	2,502
Expenditures		
Capital Outlay	9,366	-
Cash Receipts Over (Under) Expenditures	(2,366)	2,502
Unencumbered Cash - Beginning	12,749	10,383
Unencumbered Cash - Ending	\$ 10,383	12,885

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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 38,767	37,924	39,284	(1,360)
Delinquent Tax	557	500	-	500
Vehicle Tax	5,775	5,566	5,812	(246)
Intergovernmental				
Federal Aid	-	3,020	-	3,020
Miscellaneous	-	15	-	15
Total Cash Receipts	45,099	47,025	45,096	1,929
Expenditures				
Commodities	10,083	5,145	4,215	930
Contractual Services	24,389	20,929	12,000	8,929
Capital Outlay	13,388	16,093	30,000	(13,907)
Transfers Out	-	4,676	-	4,676
(a) Adjustment for Qualifying Budget Credit	-	-	3,020	(3,020)
Total Expenditures	47,860	46,843	49,235	(2,392)
Cash Receipts Over (Under) Expenditures	(2,761)	182		
Unencumbered Cash - Beginning	3,579	818		
Unencumbered Cash - Ending	\$ 818	1,000		

(a) Adjustment for Qualifying Budget Credit
 Federal Aid Over Amount Budgeted

\$ 3,020

RUSH COUNTY, KANSAS
Fire District No. 4 - Special Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	4,676
Expenditures		
Capital Outlay	-	2,862
Cash Receipts Over (Under) Expenditures	-	1,814
Unencumbered Cash - Beginning	61,760	61,760
Unencumbered Cash - Ending	\$ 61,760	63,574

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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 18,379	16,974	17,482	(508)
Delinquent Tax	118	34	-	34
Vehicle Tax	2,058	2,245	2,332	(87)
Miscellaneous	47	280	-	280
Total Cash Receipts	<u>20,602</u>	<u>19,533</u>	<u>19,814</u>	<u>(281)</u>
Expenditures				
Personal Services	4,970	-	2,500	(2,500)
Commodities	8,107	6,404	7,100	(696)
Contractual Services	6,117	10,485	5,200	5,285
Capital Outlay	1,085	4,100	6,200	(2,100)
Transfers Out	462	-	-	-
Total Expenditures	<u>20,741</u>	<u>20,989</u>	<u>21,000</u>	<u>(11)</u>
Cash Receipts Over (Under) Expenditures	(139)	(1,456)		
Unencumbered Cash - Beginning	<u>2,182</u>	<u>2,043</u>		
Unencumbered Cash - Ending	<u>\$ 2,043</u>	<u>587</u>		

RUSH COUNTY, KANSAS
Fire District No. 5 - Special Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 462	-
Expenditures		
Capital Outlay	12,761	-
Cash Receipts Over (Under) Expenditures	(12,299)	-
Unencumbered Cash - Beginning	6,085	(6,214)
Unencumbered Cash - Ending	\$ (6,214)	(6,214)

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 14,967	15,229	15,131	98
Delinquent Tax	236	254	-	254
Vehicle Tax	1,330	1,375	1,592	(217)
Miscellaneous	39	470	-	470
Total Cash Receipts	<u>16,572</u>	<u>17,328</u>	<u>16,723</u>	<u>605</u>
Expenditures				
Commodities	3,757	3,392	7,370	(3,978)
Contractual Services	3,784	5,538	1,120	4,418
Capital Outlay	8,851	7,458	7,930	(472)
Transfers Out	28	502	-	502
(a) Adjustment for Qualifying Budget Credit	-	-	470	(470)
Total Expenditures	<u>16,420</u>	<u>16,890</u>	<u>16,890</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	152	438		
Unencumbered Cash - Beginning	<u>504</u>	<u>656</u>		
Unencumbered Cash - Ending	\$ <u>656</u>	<u>1,094</u>		
(a) Adjustment for Qualifying Budget Credit				
Miscellaneous Revenue Over Amount Budgeted			\$ <u>470</u>	

RUSH COUNTY, KANSAS
Fire District No. 6 - Special Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 28	502
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	28	502
Unencumbered Cash - Beginning	3,036	3,064
Unencumbered Cash - Ending	\$ 3,064	3,566

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, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 20,564	20,138	20,243	(105)
Delinquent Tax	449	733	-	733
Vehicle Tax	1,702	1,683	2,002	(319)
Other Tax	17	-	-	-
Miscellaneous	-	250	-	250
Total Cash Receipts	22,732	22,804	22,245	559
Expenditures				
Personal Services	1,280	-	1,000	(1,000)
Commodities	2,501	2,821	1,000	1,821
Contractual Services	6,642	8,886	6,000	2,886
Capital Outlay	-	-	14,000	(14,000)
Transfers Out	11,000	10,543	-	10,543
(a) Adjustment for Qualifying Budget Credit	-	-	250	(250)
Total Expenditures	21,423	22,250	22,250	-
Cash Receipts Over (Under) Expenditures	1,309	554		
Unencumbered Cash - Beginning	21	1,330		
Unencumbered Cash - Ending	\$ 1,330	1,884		

(a) Adjustment for Qualifying Budget Credit
Miscellaneous Revenue Over Amount Budgeted

\$ 250

RUSH COUNTY, KANSAS
Fire District No. 7 - Special Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 11,000	10,543
Expenditures		
Capital Outlay	1,050	28,386
Cash Receipts Over (Under) Expenditures	9,950	(17,843)
Unencumbered Cash - Beginning	35,636	45,586
Unencumbered Cash - Ending	\$ 45,586	27,743

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, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 30,327	28,436	28,574	(138)
Delinquent Tax	76	110	-	110
Vehicle Tax	1,680	1,560	1,796	(236)
Total Cash Receipts	<u>32,083</u>	<u>30,106</u>	<u>30,370</u>	<u>(264)</u>
Expenditures				
Personal Services	-	-	10,000	(10,000)
Commodities	2,161	1,402	5,000	(3,598)
Contractual Services	6,806	9,324	6,000	3,324
Capital Outlay	10,886	6,836	10,500	(3,664)
Transfers Out	11,000	13,938	-	13,938
Total Expenditures	<u>30,853</u>	<u>31,500</u>	<u>31,500</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	1,230	(1,394)		
Unencumbered Cash - Beginning	<u>1,887</u>	<u>3,117</u>		
Unencumbered Cash - Ending	<u>\$ 3,117</u>	<u>1,723</u>		

RUSH COUNTY, KANSAS
Fire District No. 8 - Special Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 11,000	13,938
Expenditures		
Capital Outlay	-	6,067
Cash Receipts Over (Under) Expenditures	11,000	7,871
Unencumbered Cash - Beginning	31,917	42,917
Unencumbered Cash - Ending	\$ 42,917	50,788

RUSH COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 4,296,861	7,181,710	6,622,029	4,856,542
Delinquent Personal Property	6,933	11,559	6,939	11,553
Delinquent Real Estate	63,266	45,578	66,889	41,955
RV Tax	-	9,584	9,584	-
Escrow Account	63	-	-	63
Motor Vehicle Tax	12,469	564,727	569,642	7,554
Refunding Warrants	(468)	468	-	-
Total Distributable Funds	4,379,124	7,813,626	7,275,083	4,917,667
State Funds				
State Institutional Building	152	62,907	63,059	-
State Motor Vehicle	1,178	5,154	5,094	1,238
Total State Funds	1,330	68,061	68,153	1,238
Subdivision Funds				
Cities	-	611,793	611,793	-
Townships	-	160,982	160,982	-
School Districts	-	1,816,108	1,816,108	-
Walnut Creek Extension District	-	79,979	79,979	-
Watershed Districts	459	450,053	449,237	1,275
Central Kansas Library System	-	53,241	53,241	-
Total Subdivision Funds	459	3,172,156	3,171,340	1,275
Total	\$ 4,380,913	11,053,843	10,514,576	4,920,180

RUSH COUNTY, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Drivers License	\$ -	10,177	10,177	-
Motor Vehicle Licenses	-	309,285	309,367	(82)
Game Licenses	-	7,611	7,611	-
Vehicle Sales Tax	10,536	119,809	124,403	5,942
Severance Tax	-	40,040	40,040	-
Park Permits	-	1,425	1,425	-
Heritage Trust	310	931	1,020	221
Driving Record Fees	-	1,060	1,060	-
Motor Vehicle Inspections	369	2,715	755	2,329
Attorney Trust Fund	5,682	497	-	6,179
Stray Animal	490	722	1,212	-
Drug Seizure	3,774	111	-	3,885
Reg. Offender and Concealed Handgun	2,403	1,702	-	4,105
County Clerk	417	1,443	1,451	409
Register of Deeds	4,899	64,230	63,179	5,950
Clerk of Unified Court	17,014	1,164,075	781,096	399,993
Sheriff	-	13,124	13,124	-
Total	\$ 45,894	1,738,957	1,355,920	428,931