

ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2017

ELLSWORTH COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Ellsworth County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Ellsworth County, Kansas (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation 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 KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of 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 the auditor's judgment, including the assessment of the risks of material misstatement, 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 the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Roger W. Field, CPA
Gregory D. Daughhetee, CPA
Todd V. Pflughoeft, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueiting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U. S. Generally Accepted Accounting Principles

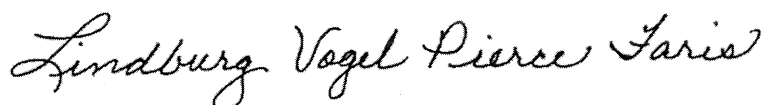
In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Unmodified 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 the County as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
July 27, 2018

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2017

Page 1 of 3

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 1,113,209	\$ 3,030,255	\$ 3,138,154	\$ 1,005,310	\$ 30,759	\$ 1,036,069
SPECIAL PURPOSE FUNDS						
Road and Bridge	56,667	2,406,626	2,397,453	65,840	120,344	186,184
Special Bridge	1,013,443	203,238	96,131	1,120,550	-	1,120,550
Noxious Weed	173,321	234,813	204,455	203,679	-	203,679
Health	219,127	328,428	317,131	230,424	814	231,238
Health Capital Outlay	137,181	-	-	137,181	-	137,181
Hospital Operations	7,526	223,524	224,340	6,710	-	6,710
Employee Benefits	333,039	1,218,853	1,186,574	365,318	-	365,318
County Building	487,802	98,486	25,409	560,879	-	560,879
Special Parks and Recreation	23,137	2,191	-	25,328	-	25,328
Special Alcohol and Drug	41,150	4,191	-	45,341	-	45,341
Ellsworth County 911	86,297	50,237	30,822	105,712	-	105,712
Emergency 911	68,195	203	799	67,599	-	67,599
Wireless 911	39,198	113	3,276	36,035	-	36,035
Sales Tax - Hospital	-	80,379	-	80,379	-	80,379
Sales Tax - Bridges	-	80,379	-	80,379	-	80,379
Road and Bridge Equipment	393,352	75,000	110,566	357,786	-	357,786
Equipment Reserve	1,456,535	50,699	43,308	1,463,926	-	1,463,926
Special Law Enforcement	931	1,883	1,320	1,494	-	1,494
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	33,079	59,967	63,546	29,500	-	29,500

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

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2017

Page 2 of 3

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
Ambulance Memorials	\$ 9,452	\$ 11,823	\$ 8,546	\$ 12,729	\$ 841	\$ 13,570
Prosecutor Administrative Fees	1,194	1,065	-	2,259	-	2,259
Prosecuting Attorney Training	3,175	7,127	3,887	6,415	-	6,415
Bioterrorism Grant	11,174	12,079	7,661	15,592	-	15,592
Register of Deeds Technology	12,535	7,873	-	20,408	-	20,408
County Clerk Technology	2,444	1,967	-	4,411	-	4,411
County Treasurer Technology	3,658	1,971	-	5,629	-	5,629
VIN Fees	4,058	2,140	212	5,986	-	5,986
BOND AND INTEREST FUND						
Bond and Interest	1,425,810	151,251	1,354,053	223,008	-	223,008
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 7,156,891</u>	<u>\$ 8,346,761</u>	<u>\$ 9,217,643</u>	<u>\$ 6,286,009</u>	<u>\$ 152,758</u>	<u>\$ 6,438,767</u>

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

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS
For Year Ended December 31, 2017

Page 3 of 3

COMPOSITION OF CASH

Ellsworth County

Checking accounts	\$ 105,155
Money Market accounts	11,161,894
Certificates of deposit	3,190,344

Other accounts

Checking accounts

State of Kansas - Ellsworth County Clerk of District Court	38,046
Ellsworth County Law Library	68,536

Cash and cash items	<u>652,196</u>
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TOTAL CASH	15,216,171
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AGENCY FUNDS (SCHEDULE 3)	<u>(8,777,404)</u>
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TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 6,438,767</u>
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The notes to the financial statement are an integral part of this statement.

ELLSWORTH COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2017

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Ellsworth County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entities of the County are as follows:

Ellsworth County Medical Center

The Ellsworth County Hospital Board operates the Ellsworth County Medical Center (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2017:

General Fund—used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects 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 for and the payment of interest and principal on general long-term debt.

Agency Funds—used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 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 Fund, 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 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the original 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. An amended budget was prepared for the General Fund for the year ended December 31, 2017.

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.

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. Encumbrances are commitments 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, Fiduciary Funds, and certain Special Purpose Funds.

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas statute K.S.A. 12-1675 authorizes the County to invest moneys in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool (KMIP).

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 KMIP. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2017, the County's carrying amount of deposits was \$14,563,975 and the bank balance was \$15,430,827. Of the bank balance, \$1,651,984 was covered by FDIC; the remaining \$13,778,843 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 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County had no such investments in 2017.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 9-1405. The County manages this risk by placing funds with financial institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

The County had no long-term debt outstanding at December 31, 2017.

On February 2, 2017, the County defeased the Refunding General Obligation Bonds, Series 2012 outstanding principal balance of \$1,310,000 by placing sufficient funds in a trust account to pay the scheduled principal and interest payments to retire the bonds at their earliest call date on September 1, 2020.

Changes in long-term debt of the County for the year ended December 31, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Refunding	Payments	Balance End of Year	Interest Paid
General Obligation Bonds						
Hospital Bond Refunding -						
Series 2012	\$ 1,310,000	\$ -	\$ 1,310,000	\$ -	\$ -	\$ -

NOTE 5—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. 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. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on 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 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$223,577 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,047,059. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the county's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the 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 in the first paragraph above.

NOTE 6—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

The County's estimated liability for compensated absences at December 31, 2017, was \$213,531.

NOTE 7—RISK MANAGEMENT

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 been unable to obtain 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 the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The Pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years. Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 8—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2017:

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>	<u>Statutory Authority</u>
Treasurer's Special Auto	General	\$ 33,079	K.S.A. 8-145
General	Equipment Reserve	45,000	K.S.A. 19-119
Road and Bridge	Road and Bridge Equipment	75,000	K.S.A. 68-141g

NOTE 9—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Liability for reimbursement that may arise as a result of the audit or review cannot be reasonably determined; however, it is believed that the amount, if any, would not be material.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2017, the County's share of tax rebates totaled \$84,573.

Commitment for Bridge Project

On June 12, 2017, the County accepted a bid for the replacement of FAS bridge number 240. The total cost of the project is estimated to be \$1,004,709, with an estimated \$684,000 remaining to be paid at December 31, 2017.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2017

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 3,305,098	\$ 33,666	\$ 3,338,764	\$ 3,138,154	\$ (200,610)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,144,256	253,203	2,397,459	2,397,453	(6)
Special Bridge	1,238,466	-	1,238,466	96,131	(1,142,335)
Noxious Weed	279,044	4,517	283,561	204,455	(79,106)
Health	357,000	124,553	481,553	317,131	(164,422)
Health Capital Outlay	137,181	-	137,181	-	(137,181)
Hospital Operations	224,340	-	224,340	224,340	-
Employee Benefits	1,409,000	-	1,409,000	1,186,574	(222,426)
County Building	543,220	-	543,220	25,409	(517,811)
Special Parks and Recreation	28,472	-	28,472	-	(28,472)
Special Alcohol and Drug	45,510	-	45,510	-	(45,510)
Ellsworth County 911	151,475	-	151,475	30,822	(120,653)
Emergency 911	67,991	-	67,991	799	(67,192)
Wireless 911	39,076	-	39,076	3,276	(35,800)
BOND AND INTEREST FUND					
Bond and Interest	1,494,439	-	1,494,439	1,354,053	(140,386)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1

Page 1 of 4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,422,317	\$ 1,395,990	\$ 26,327
Delinquent tax	9,604	5,000	4,604
Interest and charges on delinquent taxes	18,100	18,000	100
Motor vehicle tax	99,468	97,989	1,479
Recreational vehicle tax	2,298	2,037	261
16/20M truck tax	8,725	10,011	(1,286)
Commercial vehicle registration fees	5,801	6,259	(458)
Watercraft tax	-	-	-
In lieu of tax	578,800	530,050	48,750
Local retail sales tax	166,955	140,000	26,955
Federal land entitlement	56,050	45,000	11,050
United States government lease	-	25,000	(25,000)
Local alcoholic liquor tax	2,191	2,500	(309)
Mineral tax	6,086	4,000	2,086
Neighborhood revitalization	(23,891)	(25,998)	2,107
TIF	(17,164)	-	(17,164)
Licenses and fees			
Mortgage registration tax	22,328	25,000	(2,672)
Officers' fees	53,589	40,000	13,589
Transfer from - Treasurer's Special Auto	33,079	33,078	1
Cereal malt beverage and club licenses	-	300	(300)
Antique tag registration	2,573	310	2,263
District Court fees and reimbursements	24,261	21,000	3,261
Diversion fees	57,599	50,000	7,599
Uses of money and property			
Interest on invested funds	47,484	38,000	9,484
Rentals	3,402	2,250	1,152
Other			
Reimbursements	55,916	22,250	33,666
Health Department reimbursement	2,500	2,500	-
Prisoner board and work release	1,294	2,000	(706)
Emergency management	-	6,000	(6,000)
Ambulance collections	307,679	280,000	27,679
Solid waste collections	35,652	32,000	3,652
Booking fees	4,539	6,000	(1,461)
Inmate telephone commission	971	2,500	(1,529)
Grants	1,150	-	1,150
Other collections	20,406	-	20,406
Insurance reimbursements	20,493	-	20,493
TOTAL RECEIPTS	3,030,255	2,819,026	211,229

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 45,130	\$ 46,300	\$ (1,170)
Contractual services	3,561	1,548	2,013
Commodities	158	1,152	(994)
Department total	<u>48,849</u>	<u>49,000</u>	<u>(151)</u>
County Clerk			
Personal services	81,020	92,910	(11,890)
Contractual services	4,031	5,990	(1,959)
Commodities	1,357	2,100	(743)
Department total	<u>86,408</u>	<u>101,000</u>	<u>(14,592)</u>
County Treasurer			
Personal services	139,178	126,900	12,278
Contractual services	8,023	10,500	(2,477)
Commodities	2,421	5,000	(2,579)
Department total	<u>149,622</u>	<u>142,400</u>	<u>7,222</u>
County Attorney			
Personal services	119,916	109,000	10,916
Contractual services	9,686	26,000	(16,314)
Commodities	2,958	5,000	(2,042)
Department total	<u>132,560</u>	<u>140,000</u>	<u>(7,440)</u>
Register of Deeds			
Personal services	72,475	74,861	(2,386)
Contractual services	8,567	12,000	(3,433)
Commodities	4,400	6,200	(1,800)
Capital outlay	-	1,180	(1,180)
Department total	<u>85,442</u>	<u>94,241</u>	<u>(8,799)</u>
Sheriff			
Personal services	750,562	607,088	143,474
Contractual services	138,887	94,150	44,737
Commodities	101,532	59,805	41,727
Capital outlay	72,352	39,500	32,852
Prisoner medical expense	51,907	34,950	16,957
Food service	16,639	44,800	(28,161)
Department total	<u>1,131,879</u>	<u>880,293</u>	<u>251,586</u>

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-1
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	Actual	Budget	Over (Under) Budget
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	\$ 12,212	\$ 18,000	\$ (5,788)
Contractual services	11,963	23,400	(11,437)
Commodities	9,009	3,600	5,409
	<u>33,184</u>	<u>45,000</u>	<u>(11,816)</u>
Department total			
Ambulance			
Personal services	417,605	380,000	37,605
Contractual services	46,067	53,800	(7,733)
Commodities	42,309	53,700	(11,391)
Capital outlay	785	6,000	(5,215)
Education	10,600	7,500	3,100
	<u>517,366</u>	<u>501,000</u>	<u>16,366</u>
Department total			
Appraiser			
Personal services	119,665	122,858	(3,193)
Contractual services	15,590	14,810	780
Commodities	1,788	3,650	(1,862)
	<u>137,043</u>	<u>141,318</u>	<u>(4,275)</u>
Department total			
Solid waste			
Personal services	25,223	29,000	(3,777)
Contractual services	19,985	36,500	(16,515)
Commodities	4,164	8,700	(4,536)
Capital outlay	1,019	1,000	19
Recycling	4,375	15,800	(11,425)
	<u>54,766</u>	<u>91,000</u>	<u>(36,234)</u>
Department total			
Courthouse - general expense			
Contractual services	193,497	452,628	(259,131)
Commodities	24,160	100,000	(75,840)
Capital outlay	-	27,000	(27,000)
Computer upgrade	2,535	10,000	(7,465)
Emergency management	37,552	45,000	(7,448)
Liability insurance	-	70,000	(70,000)
Miscellaneous	2,128	-	2,128
	<u>259,872</u>	<u>704,628</u>	<u>(444,756)</u>
Department total			

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	\$ 111,361	\$ 68,380	\$ 42,981
Commodities	20,580	5,200	15,380
Capital outlay	-	4,420	(4,420)
Department total	<u>131,941</u>	<u>78,000</u>	<u>53,941</u>
Economic development			
Personal services	44,075	50,000	(5,925)
Contractual services	-	-	-
Commodities	-	-	-
Department total	<u>44,075</u>	<u>50,000</u>	<u>(5,925)</u>
Other			
North Central Regional Planning	3,500	3,500	-
4-H Barn	1,279	2,500	(1,221)
Juvenile Detention	3,150	15,000	(11,850)
Conservation District	31,000	31,000	-
County Fair Association	15,500	12,500	3,000
Historical preservation	34,500	34,500	-
Mental health	25,000	25,000	-
Mental retardation	68,135	68,135	-
Elderly	26,000	26,000	-
North Central Flint Hills Area Agency on Aging	1,540	1,540	-
Senior Centers	58,043	55,543	2,500
LEPP - Salina-Saline County Health Department	12,500	12,000	500
Transfer to Equipment Reserve Fund	45,000	-	45,000
Department total	<u>325,147</u>	<u>287,218</u>	<u>37,929</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,138,154	3,305,098	(166,944)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	33,666	(33,666)
TOTAL FOR COMPARISON	<u>3,138,154</u>	<u>3,338,764</u>	<u>(200,610)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(107,899)	(486,072)	378,173
UNENCUMBERED CASH, JANUARY 1	<u>1,113,209</u>	<u>546,072</u>	<u>567,137</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,005,310</u>	<u>\$ 60,000</u>	<u>\$ 945,310</u>

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,703,334	\$ 1,672,317	\$ 31,017
Delinquent tax	11,440	3,000	8,440
Motor vehicle tax	99,056	97,585	1,471
Recreational vehicle tax	2,289	2,028	261
16/20M truck tax	11,818	9,969	1,849
Commercial vehicle registration fees	5,776	6,233	(457)
Watercraft tax	-	-	-
In lieu of tax	14,769	17,469	(2,700)
Special highway gas tax	311,744	299,037	12,707
Neighborhood revitalization	(28,619)	(25,389)	(3,230)
TIF	(20,561)	-	(20,561)
Reimbursed expenses	293,203	40,000	253,203
Sale of used material	2,377	-	2,377
TOTAL RECEIPTS	<u>2,406,626</u>	<u>2,122,249</u>	<u>284,377</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	683,534	712,306	(28,772)
Contractual services	79,524	75,000	4,524
Commodities	1,298,910	1,131,950	166,960
Capital outlay	260,485	225,000	35,485
Transfer to Road and Bridge Equipment Fund	75,000	-	75,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,397,453</u>	<u>2,144,256</u>	<u>253,197</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>253,203</u>	<u>(253,203)</u>
TOTAL FOR COMPARISON	<u>2,397,453</u>	<u>2,397,459</u>	<u>(6)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,173	(22,007)	31,180
UNENCUMBERED CASH, JANUARY 1	<u>56,667</u>	<u>22,007</u>	<u>34,660</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 65,840</u>	<u>\$ -</u>	<u>\$ 65,840</u>

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 192,574	\$ 188,660	\$ 3,914
Delinquent tax	1,134	200	934
Motor vehicle tax	11,549	11,374	175
Recreational vehicle tax	267	236	31
16/20M truck tax	931	1,162	(231)
Commercial vehicle registration fees	673	726	(53)
Watercraft tax	-	-	-
In lieu of tax	1,670	1,585	85
Neighborhood revitalization	(3,235)	(2,982)	(253)
TIF	(2,325)	-	(2,325)
TOTAL RECEIPTS	203,238	200,961	2,277
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	96,131	1,238,466	(1,142,335)
RECEIPTS OVER (UNDER) EXPENDITURES	107,107	(1,037,505)	1,144,612
UNENCUMBERED CASH, JANUARY 1	1,013,443	1,037,505	(24,062)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,120,550</u>	<u>\$ -</u>	<u>\$ 1,120,550</u>

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 151,276	\$ 148,496	\$ 2,780
Delinquent tax	920	300	620
Motor vehicle tax	9,447	9,308	139
Recreational vehicle tax	218	193	25
16/20M truck tax	939	951	(12)
Commercial vehicle registration fees	551	594	(43)
Watercraft tax	-	-	-
In lieu of tax	1,312	1,421	(109)
Neighborhood revitalization	(2,541)	(2,402)	(139)
TIF	(1,826)	-	(1,826)
Sale of chemicals	74,291	60,000	14,291
Other reimbursements	226	10,000	(9,774)
TOTAL RECEIPTS	<u>234,813</u>	<u>228,861</u>	<u>5,952</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	95,729	93,000	2,729
Contractual services	20,877	17,250	3,627
Commodities			
Chemical	77,359	160,000	(82,641)
Other	10,490	8,794	1,696
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>204,455</u>	<u>279,044</u>	<u>(74,589)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>4,517</u>	<u>(4,517)</u>
TOTAL FOR COMPARISON	<u>204,455</u>	<u>283,561</u>	<u>(79,106)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	30,358	(50,183)	80,541
UNENCUMBERED CASH, JANUARY 1	<u>173,321</u>	<u>50,183</u>	<u>123,138</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 203,679</u>	<u>\$ -</u>	<u>\$ 203,679</u>

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 113,140	\$ 111,057	\$ 2,083
Delinquent tax	775	185	590
Motor vehicle tax	6,927	6,826	101
Recreational vehicle tax	160	142	18
16/20M truck tax	754	697	57
Commercial vehicle registration fees	404	436	(32)
Watercraft tax	-	-	-
In lieu of tax	981	1,297	(316)
Neighborhood revitalization	(1,901)	(1,761)	(140)
TIF	(1,365)	-	(1,365)
Grants and reimbursements	208,553	84,000	124,553
TOTAL RECEIPTS	328,428	202,879	125,549
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	176,680	209,164	(32,484)
Contractual services	35,692	39,841	(4,149)
Commodities	89,598	91,495	(1,897)
Capital outlay	2,661	4,000	(1,339)
Reimbursements			
Employee benefit costs	10,000	10,000	-
General Fund	2,500	2,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	317,131	357,000	(39,869)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	124,553	(124,553)
TOTAL FOR COMPARISON	317,131	481,553	(164,422)
RECEIPTS OVER (UNDER) EXPENDITURES	11,297	(154,121)	165,418
UNENCUMBERED CASH, JANUARY 1	219,127	154,121	65,006
UNENCUMBERED CASH, DECEMBER 31	\$ 230,424	\$ -	\$ 230,424

ELLSWORTH COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	137,181	(137,181)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(137,181)	137,181
UNENCUMBERED CASH, JANUARY 1	137,181	137,181	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 137,181</u>	<u>\$ -</u>	<u>\$ 137,181</u>

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 210,969	\$ 207,118	\$ 3,851
Delinquent tax	1,456	500	956
Motor vehicle tax	12,832	12,640	192
Recreational vehicle tax	296	263	33
16/20M truck tax	1,485	1,291	194
Commercial vehicle registration fees	748	807	(59)
Watercraft tax	-	-	-
In lieu of tax	1,829	1,585	244
Neighborhood revitalization	(3,544)	(3,261)	(283)
TIF	(2,547)	-	(2,547)
TOTAL RECEIPTS	223,524	220,943	2,581
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	224,340	224,340	-
RECEIPTS OVER (UNDER) EXPENDITURES	(816)	(3,397)	2,581
UNENCUMBERED CASH, JANUARY 1	7,526	3,397	4,129
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 6,710</u>	<u>\$ -</u>	<u>\$ 6,710</u>

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,144,149	\$ 1,123,319	\$ 20,830
Delinquent tax	7,402	2,000	5,402
Motor vehicle tax	67,502	66,521	981
Recreational vehicle tax	1,560	1,383	177
16/20M truck tax	7,207	6,796	411
Commercial vehicle registration fees	3,957	4,249	(292)
Watercraft tax	-	-	-
In lieu of tax	9,920	9,133	787
Neighborhood revitalization	(19,223)	(17,161)	(2,062)
TIF	(13,811)	-	(13,811)
Reimbursements	190	-	190
Reimbursements - Health Department	10,000	10,000	-
TOTAL RECEIPTS	<u>1,218,853</u>	<u>1,206,240</u>	<u>12,613</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	693,699	840,000	(146,301)
Social Security	196,453	212,000	(15,547)
KPERS	223,577	262,000	(38,423)
Unemployment tax	2,340	5,000	(2,660)
Workers' compensation	70,505	90,000	(19,495)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,186,574</u>	<u>1,409,000</u>	<u>(222,426)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	32,279	(202,760)	235,039
UNENCUMBERED CASH, JANUARY 1	<u>333,039</u>	<u>202,760</u>	<u>130,279</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 365,318</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 365,318</u></u>

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 96,215	\$ 94,330	\$ 1,885
Delinquent tax	475	200	275
Motor vehicle tax	2,886	2,844	42
Recreational vehicle tax	67	59	8
16/20M truck tax	620	290	330
Commercial vehicle registration fees	168	182	(14)
Watercraft tax	-	-	-
In lieu of tax	835	792	43
Neighborhood revitalization	(1,618)	(1,491)	(127)
TIF	(1,162)	-	(1,162)
TOTAL RECEIPTS	98,486	97,206	1,280
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	25,409	543,220	(517,811)
RECEIPTS OVER (UNDER) EXPENDITURES	73,077	(446,014)	519,091
UNENCUMBERED CASH, JANUARY 1	487,802	446,014	41,788
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 560,879</u>	<u>\$ -</u>	<u>\$ 560,879</u>

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 2,191	\$ 2,500	\$ (309)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	<u>-</u>	<u>28,472</u>	<u>(28,472)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,191	(25,972)	28,163
UNENCUMBERED CASH, JANUARY 1	<u>23,137</u>	<u>25,972</u>	<u>(2,835)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 25,328</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 25,328</u></u>

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-11

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 4,191	\$ 5,000	\$ (809)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	<u>-</u>	<u>45,510</u>	<u>(45,510)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,191	(40,510)	44,701
UNENCUMBERED CASH, JANUARY 1	<u>41,150</u>	<u>40,510</u>	<u>640</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 45,341</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 45,341</u></u>

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	\$ 49,966	\$ 50,000	\$ (34)
Interest	271	200	71
TOTAL RECEIPTS	50,237	50,200	37
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	30,822	151,475	(120,653)
RECEIPTS OVER (UNDER) EXPENDITURES	19,415	(101,275)	120,690
UNENCUMBERED CASH, JANUARY 1	86,297	101,275	(14,978)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 105,712</u>	<u>\$ -</u>	<u>\$ 105,712</u>

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ 203	\$ -	\$ 203
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	799	67,991	(67,192)
RECEIPTS OVER (UNDER) EXPENDITURES	(596)	(67,991)	67,395
UNENCUMBERED CASH, JANUARY 1	68,195	67,991	204
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 67,599</u>	<u>\$ -</u>	<u>\$ 67,599</u>

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ 113	\$ -	\$ 113
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	<u>3,276</u>	<u>39,076</u>	<u>(35,800)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,163)	(39,076)	35,913
UNENCUMBERED CASH, JANUARY 1	<u>39,198</u>	<u>39,076</u>	<u>122</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 36,035</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 36,035</u></u>

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2017

Schedule 2-15
Page 1 of 2

	Sales Tax - Hospital	Sales Tax - Bridges	Road and Bridge Equipment	Equipment Reserve	Special Law Enforcement	Drug Prosecutor Trust	Health Memorials	Treasurer's Special Auto	Ambulance Memorials
RECEIPTS									
Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ -	\$ -	\$ 59,412	\$ -
Sales tax	80,379	80,379	-	-	-	-	-	-	-
Donations and contributions	-	-	-	-	-	-	-	-	11,823
Reimbursements	-	-	-	5,699	503	-	-	542	-
Interest	-	-	-	-	-	-	-	13	-
Transfer from:	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	45,000	-	-	-	-	-
Road and Bridge Fund	-	-	75,000	-	-	-	-	-	-
TOTAL RECEIPTS	80,379	80,379	75,000	50,699	1,883	-	-	59,967	11,823
EXPENDITURES AND TRANSFERS									
Supplies and postage	-	-	-	-	-	-	-	8,367	8,546
Training, meetings, dues, and publications	-	-	-	-	-	-	-	800	-
Capital outlay and improvements	-	-	110,566	43,308	1,320	-	-	8,000	-
MVL refunds	-	-	-	-	-	-	-	4,243	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	-	-	9,057	-
Transfer to - General Fund	-	-	-	-	-	-	-	33,079	-
TOTAL EXPENDITURES AND TRANSFERS	-	-	110,566	43,308	1,320	-	-	63,546	8,546
RECEIPTS OVER (UNDER) EXPENDITURES	80,379	80,379	(35,566)	7,391	563	-	-	(3,579)	3,277
UNENCUMBERED CASH, JANUARY 1	-	-	393,352	1,456,535	931	170	32	33,079	9,452
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 80,379</u>	<u>\$ 80,379</u>	<u>\$ 357,786</u>	<u>\$ 1,463,926</u>	<u>\$ 1,494</u>	<u>\$ 170</u>	<u>\$ 32</u>	<u>\$ 29,500</u>	<u>\$ 12,729</u>

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2017

Schedule 2-15
 Page 2 of 2

	Prosecutor Administration Fees	Prosecuting Attorney Training	Bioterrorism Grant	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	VIN Fees
RECEIPTS							
Federal and state payments and grants	\$ -	\$ -	\$ 12,079	\$ -	\$ -	\$ -	\$ -
Fees	1,065	7,127	-	7,830	1,967	1,971	2,140
Interest	-	-	-	43	-	-	-
TOTAL RECEIPTS	1,065	7,127	12,079	7,873	1,967	1,971	2,140
EXPENDITURES AND TRANSFERS							
Contractual services	-	1,451	7,661	-	-	-	212
Supplies	-	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-	-
Seminars, training, meetings, dues, and publications	-	2,436	-	-	-	-	-
Reimbursement to Health Department	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	3,887	7,661	-	-	-	212
RECEIPTS OVER (UNDER) EXPENDITURES	1,065	3,240	4,418	7,873	1,967	1,971	1,928
UNENCUMBERED CASH, JANUARY 1	1,194	3,175	11,174	12,535	2,444	3,658	4,058
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,259</u>	<u>\$ 6,415</u>	<u>\$ 15,592</u>	<u>\$ 20,408</u>	<u>\$ 4,411</u>	<u>\$ 5,629</u>	<u>\$ 5,986</u>

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Delinquent tax	\$ 14	\$ 17	\$ (3)
Local retail sales tax	151,207	225,000	(73,793)
Miscellaneous	30	-	30
TOTAL RECEIPTS	<u>151,251</u>	<u>225,017</u>	<u>(73,766)</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital bond			
Principal	-	200,000	(200,000)
Interest	-	26,200	(26,200)
Funds deposit in escrow for debt retirement	1,354,053	-	1,354,053
Commission and postage	-	100	(100)
Compliance	-	880	(880)
Cash-basis requirement	-	1,267,259	(1,267,259)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,354,053</u>	<u>1,494,439</u>	<u>(140,386)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,202,802)	(1,269,422)	66,620
UNENCUMBERED CASH, JANUARY 1	<u>1,425,810</u>	<u>1,269,422</u>	<u>156,388</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 223,008</u>	<u>\$ -</u>	<u>\$ 223,008</u>

ELLSWORTH COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2017

Schedule 3
Page 1 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUND				
Distributable Funds				
Ad Valorem Taxes				
Current Tax	\$ 7,866,876	\$ 13,027,269	\$ 12,677,359	\$ 8,216,786
Redemptions	67,641	90,075	2,645	155,071
Delinquent Personal Property Tax	20,634	4,825	1,296	24,163
Partial Payment Tax	2,261	1,125	79	3,307
Mineral Tax	-	12,172	12,172	-
Motor Vehicle Tax	(1,570)	797,735	797,350	(1,185)
Motor Vehicle Excise Tax	-	144	144	-
Commercial Vehicle Fees	-	41,950	41,950	-
Recreational Vehicle Tax	32	18,248	18,280	-
City/County Highway	-	355,628	355,628	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	-	-	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	-	75,000	48,750	26,250
Advance Tax	73	-	-	73
Neighborhood Revitalization	-	184,943	184,943	-
Ellsworth County TIF	-	252,818	252,818	-
Total Distributable Funds	<u>8,168,339</u>	<u>14,861,932</u>	<u>14,393,414</u>	<u>8,636,857</u>
State Funds				
Educational Building	-	98,361	98,361	-
Institutional Building	-	49,181	49,181	-
Motor Vehicle Combined	3,507	9,420	9,648	3,279
Commercial Vehicle Registration	-	134,100	134,100	-
State Filing Fees	-	-	-	-
Game and Park Licenses	169	6,414	6,414	169
Drivers Licenses	1,154	21,571	21,660	1,065
Heritage Trust	1,160	3,915	3,825	1,250
Motor Vehicle Licenses	1	447,762	447,762	1
Sales and Compensating Tax	4,583	182,904	182,800	4,687
Total State Funds	<u>10,574</u>	<u>953,628</u>	<u>953,751</u>	<u>10,451</u>

ELLSWORTH COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2017

Schedule 3
Page 2 of 2

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Cities	\$ 5,814	\$ 2,091,725	\$ 2,093,669	\$ 3,870
Townships	786	864,556	864,793	549
School Districts	3,777	4,716,927	4,717,749	2,955
Cemeteries	36	6,770	6,791	15
Midway Extension District	211	150,347	150,421	137
Central Kansas Library	135	171,424	171,464	95
Watershed Districts	-	1,370	1,354	16
Fire Districts	816	109,426	108,380	1,862
Total Subdivision Funds	<u>11,575</u>	<u>8,112,545</u>	<u>8,114,621</u>	<u>9,499</u>
Other Agency Funds				
Payroll Clearing	1,220	3,886,586	3,875,877	11,929
Unclaimed Estates	1,112	-	-	1,112
Stray Animal	-	-	-	-
Long/Short Accounts	874	100	-	974
Ellsworth County				
District Court	12,757	771,301	746,012	38,046
Law Library	57,337	11,199	-	68,536
Total Other Agency Funds	<u>73,300</u>	<u>4,669,186</u>	<u>4,621,889</u>	<u>120,597</u>
TOTAL	<u><u>\$ 8,263,788</u></u>	<u><u>\$ 28,597,291</u></u>	<u><u>\$ 28,083,675</u></u>	<u><u>\$ 8,777,404</u></u>