

**ELLIS COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2021

**ELLIS COUNTY, KANSAS**  
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## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Ellis County, Kansas**  
Hays, Kansas

### Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

## INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Ellis County, Kansas**  
Hays, Kansas

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

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

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**

Certified Public Accountants

Hays, Kansas

August 8, 2022

**ELLIS COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 5,063,755	14,103	22,497,351	23,073,803	<b>4,501,406</b>	1,155,603	<b>5,657,009</b>
<b>Special Purpose Funds</b>							
Special Highway Improvement Fund	6,714,727	-	483,083	5,800,346	<b>1,397,464</b>	1,484,571	<b>2,882,035</b>
Fair Deposit Fund	30,264	-	21,570	19,908	<b>31,926</b>	100	<b>32,026</b>
Special Parks and Recreation Fund	6,431	-	2,999	-	<b>9,430</b>	-	<b>9,430</b>
Special Alcohol Fund	10,447	-	7,975	9,000	<b>9,422</b>	-	<b>9,422</b>
Risk Management Reserve Fund	419,100	-	-	419,100	-	-	-
Capital Improvement Reserve Fund	1,037,591	-	2,357,179	292,912	<b>3,101,858</b>	217,844	<b>3,319,702</b>
Capital Equipment Reserve Fund	3,427,748	-	643,039	624,312	<b>3,446,475</b>	431,038	<b>3,877,513</b>
New Generation 911 Fund	365,520	-	232,272	174,828	<b>422,964</b>	1,319	<b>424,283</b>
Register of Deeds Technology Fund	191,559	-	41,916	23,289	<b>210,186</b>	-	<b>210,186</b>
County Clerk Technology Fund	56,453	-	10,479	1,962	<b>64,970</b>	-	<b>64,970</b>
County Treasurer Technology Fund	53,377	-	10,479	-	<b>63,856</b>	-	<b>63,856</b>
Munjon Grant Fund	-	-	3,887	3,887	-	-	-
Sales Tax Fund	487,621	-	408	33,616	<b>454,413</b>	18,000	<b>472,413</b>
Ellis CARES Fund	11	-	-	11	-	-	-
General Sales Tax 2020 Fund	70,978	-	899,765	542,259	<b>428,484</b>	-	<b>428,484</b>
Health Care Sales Tax 2020 Fund	153,652	-	2,179,584	1,550,000	<b>783,236</b>	-	<b>783,236</b>
ARPA Fund	-	-	2,773,043	125,987	<b>2,647,056</b>	125,987	<b>2,773,043</b>
<b>Bond and Interest Fund</b>							
Debt Service Fund	60,650	-	1,043,000	1,093,790	<b>9,860</b>	-	<b>9,860</b>
<b>Business Funds</b>							
Solid Waste Fund	709,966	-	1,416,297	1,197,020	<b>929,243</b>	116,172	<b>1,045,415</b>
Solid Waste Depreciation Reserve Fund	400,141	-	88,002	296,893	<b>191,250</b>	-	<b>191,250</b>
Solid Waste Post-Closure Fund	253,333	-	-	44,780	<b>208,553</b>	44,780	<b>253,333</b>
<b>Trust Funds</b>							
Drug Enforcement Unit Trust Fund	123,194	-	20,807	33,560	<b>110,441</b>	-	<b>110,441</b>
Oil and Gas Depletion Trust Fund	425,864	-	-	-	<b>425,864</b>	-	<b>425,864</b>
Prosecuting Attorney's Training Fund	20,210	-	3,766	-	<b>23,976</b>	-	<b>23,976</b>
Special Motor Vehicle Fund	-	-	242,412	242,412	-	3,704	<b>3,704</b>
<b>Total Primary Government</b>	<u>20,082,592</u>	<u>14,103</u>	<u>34,979,313</u>	<u>35,603,675</u>	<u><b>19,472,333</b></u>	<u>3,599,118</u>	<u><b>23,071,451</b></u>
<b>Related Municipal Entity</b>							
<b>Rural Fire District No. 1</b>							
General Fund	80,969	181	638,367	617,607	<b>101,910</b>	63,044	<b>164,954</b>
Special Fire Machinery Fund	172,666	-	161,741	319,565	<b>14,842</b>	319,565	<b>334,407</b>
<b>Total Related Municipal Entity</b>	<u>253,635</u>	<u>181</u>	<u>800,108</u>	<u>937,172</u>	<u><b>116,752</b></u>	<u>382,609</u>	<u><b>499,361</b></u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<u>\$ 20,336,227</u>	<u>14,284</u>	<u>35,779,421</u>	<u>36,540,847</u>	<u><b>19,589,085</b></u>	<u>3,981,727</u>	<u><b>23,570,812</b></u>

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



**ELLIS COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2021

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<b>Composition of Cash:</b>	
Checking Accounts	\$ 29,587,999
Savings Accounts	19,015,136
Kansas Municipal Investment Pool	6,815,912
Cash on Hand	<u>120,735</u>
Total Primary Government and Related Municipal Entity	55,539,782
Distributable Funds per Schedule 3-1	(27,930,001)
Agency Funds per Schedule 3-2	<u>(4,038,969)</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ <u>23,570,812</u></b>

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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Ellis County Rural Fire District No. 1, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Ellis County Housing Authority, and Ellis County, Kansas Public Building Commission, shown below.

**Ellis County Rural Fire District No. 1**

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire District. The County Commission serves as the governing body of the Fire District and appoints an advisory board. The financial information for the Fire District is included in the audited financial statement of the County.

**Ellis County Housing Authority**

The County is a sponsoring agency for program "Section 8 Existing Housing Rental Assistance Program" of the U.S. Department of Housing and Urban Development. As such, the County Commissioners serve as the Board of Commissioners with respect to Ellis County Housing Authority. Ellis County Housing Authority administers rental assistance payments from the U.S. Department of Housing and Urban Development for the benefit of qualified residents of **Ellis County, Kansas**. The program was formerly managed by Developmental Services of Northwest Kansas, Inc. until October 31, 2007 when Northwest Kansas Housing, Inc. began managing the program. Audited financial statements can be obtained by contacting the Housing Authority.

**Ellis County, Kansas Public Building Commission**

Ellis County, Kansas Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 2007-29 of **Ellis County, Kansas**. The Commission has been organized by the governing body of **Ellis County, Kansas** for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. Unaudited financial statements can be obtained by contacting the Commission.

**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.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

**Regulatory Basis Fund Types**

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

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

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

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

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

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

**Basis of Accounting**

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

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

**Reimbursements**

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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**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.

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

The 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 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 fund, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Fair Deposit Fund, Risk Management Reserve Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Munjor Grant Fund, Sales Tax Fund, Ellis CARES Fund, General Sales Tax 2020 Fund, Health Care Sales Tax 2020 Fund, and ARPA 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**

**Ellis 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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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. The rating of the County's investments is noted below.

As of December 31, 2021, the County had the following investments and maturities.

Investment Type	Fair Value	Investment	Rating
		Maturities (in years) Less than One	
Kansas Municipal Investment Pool	\$ 6,815,912	6,815,912	N/A

**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. The County's allocation of investments as of December 31, 2021, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

**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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$48,723,870 and the bank balance was \$31,014,797. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$24,041,964 was covered by federal depository insurance and \$6,972,833 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 require investments to be adequately secured.

At December 31, 2021, the County had invested \$6,815,912 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

**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. **Ellis County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Debt Service Fund	K.S.A. 19-2661	\$ 535,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	643,039
General Fund	Special Highway Improvement Fund	K.S.A. 68-590	329,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	2,200,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	97,001
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119	161,741
Solid Waste Fund	Solid Waste Depreciation Reserve Fund	K.S.A. 19-119	88,002
Health Care Sales Tax 2020 Fund	General Fund	Commission	1,550,000
General Sales Tax 2020 Fund	General Fund	Commission	34,259
General Sales Tax 2020 Fund	Debt Service Fund	Commission	508,000
Risk Management Reserve Fund	EBHF-2021 Health Benefits Fund	Commission	419,100

**NOTE 5 – CAPITAL PROJECTS**

In August 2020, the County issued \$5,325,000 in Series 2020 bonds for the purpose of financing road and bridge improvement projects. The total costs estimated for those projects were \$4,675,000 for road projects and \$1,000,000 for bridge projects. In January 2022, the County approved the contract for the Cathedral Avenue project for \$2,176,985, of which the City of Victoria is responsible for \$1,000,000. The County was also selected to receive \$750,000 of Kansas Department of Transportation Cost Share funds for the Cathedral Avenue project leaving a total of \$426,985 due from the County. Any remaining costs for these projects will be paid with County funds. The following table details the expenditures paid to date and encumbrances approved for the projects. No costs have been incurred for the Cathedral Avenue Project as of December 31, 2021.

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Expenditures Paid to Date	Encumbrances	Total Expenditures
GO Bond – Roads	\$ 146,269	-	<b>146,269</b>
Northwest Business Corridor	4,611,351	295,353	<b>4,906,704</b>
Bridge #22-450	152	945,019	<b>945,171</b>
<b>Total</b>	<b>\$ 4,757,772</b>	<b>1,240,372</b>	<b>5,998,144</b>

**NOTE 6 – LITIGATION**

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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**NOTE 7 – RISK MANAGEMENT**

**Ellis 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 103 participating members.

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

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

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

**NOTE 8 – GRANTS AND SHARED REVENUES**

**Ellis 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 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

Fund Name	Exceeded Amount
Returned Checks Fund	\$ 303
State Institutional Building Fund	27
State Educational Building Fund	54
School Districts Fund	1,097

**Ellis County, Kansas** did not include mandatory nondiscrimination clauses in a public work contract, which is a violation of K.S.A. 44-1030.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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**NOTE 10 – OPERATING LEASES**

On June 8, 2021, **Ellis County, Kansas** entered into a master lease agreement with Enterprise FM Trust to lease vehicles. Each vehicle has an individual lease schedule that details the initial and monthly charges as well as the lease term. Payments totaling \$13,119 were made in 2021. Future scheduled payments to maturity are as follows:

Year	Amount
2022	\$ 103,599
2023	68,498
2024	65,112
2025	59,279
2026	14,850
Thereafter	2,366

**NOTE 11 – DEFERRED COMPENSATION PLAN**

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified 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 responsible to make any contributions for employees.

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

**Plan Description**

**Ellis County, Kansas** participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions**

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to



**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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the pension plan from the City were \$168,123 for KPERS and \$218,541 for KP&F for the year ended December 31, 2021.

**Net Pension Liability**

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,868,455 and \$5,007,312 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**NOTE 13 – OTHER POST EMPLOYMENT BENEFITS**

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

**NOTE 14 – HEALTH REIMBURSEMENT ARRANGEMENT**

**Ellis County, Kansas** entered into a Health Reimbursement Arrangement (HRA) during 2021. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is \$6,350 for employee only and \$12,700 for all other plan types. The County offers two options: Plan A and Plan C. For Plan A, the County is liable for \$2,850 and \$5,700, respectively. For Plan C, the County is liable for \$1,850 and \$3,600, respectively. The employee is responsible for the difference. The amount the County paid in HRA reimbursements was \$266,390 for the year ended December 31, 2021.

**NOTE 15 – COMPENSATED ABSENCES**

**Paid Time Off**

Full-time employees accrue PTO per pay period based on their years of employment (ranges from 7 hours to 16 hours per pay period). New employees shall begin to accrue PTO upon hire. However, an employee shall not have access to accrued hours until he/she has completed three months of service. Accrued PTO hours will be lost if an employee is terminated or resigns before completing three months of service.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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Each year on the employee's anniversary date, which for employees employed prior to January 1, 2012, is January 1, any accrued but unused PTO hours in an employee's account that exceed the maximum allowable accrual is moved to the employee's extended leave account, provided the employee has less than 1,440 hours. If the employee has more than 1,440 hours, this time is forfeited.

Upon termination of employment, accrued hours in an employee's PTO account is paid out at the employee's current hourly rate of pay.

Each benefit-eligible employee has access to an extended leave account. The account is established when an employee has an accrual exceeding the maximum PTO accrual on his/her anniversary date. The maximum accrual in this account is 1,440 hours (1,800 for solid waste employees). An employee can access accrued hours in this account when he/she has been off work for at least five consecutive business days (three days for EMS responder employees and four days for solid waste employees).

The accrued benefit schedule for extended leave acquired is based on years of service. Employees with less than five years of service will not be paid for their extended leave hours upon termination. The potential liability for paid time off at December 31, 2021 was \$464,475. This is reflected in the financial statement.

**Compensatory Time**

Payment for accrued compensatory time upon termination of employment shall be calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is higher. Compensatory time is accrued at 1 ½ hours for each hour of overtime worked up to 40 hours.

**Shared Leave Program**

The County has adopted a shared leave program which allows the transfer of the accumulated benefit time (PTO or Extended Leave) hours to any classified/non-exempt employee if the receiving employee or that employee's family member experiences a personal hardship that has caused or is likely to cause the employee to take leave without pay or terminate his/her employment.

Shared leave may be used only for the duration of the serious, extreme, or life threatening illness, injury, impairment, or physical or mental condition for which it was collected. The maximum number of hours of shared leave that may be used by an employee shall be the total hours that the employee would regularly be scheduled to work during a six month period.

Shared leave shall be paid according to the receiving employee's rate of pay by the receiving employee's department of employment.

**NOTE 16 – LANDFILL CLOSURE AND POST-CLOSURE COSTS**

State and federal laws and regulations require **Ellis 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 cost to close and clean the transfer station is \$11,665. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is \$59,720, which could fluctuate based on the amount of waste stored in the facility at a given time. The estimated total current cost of the landfill closure and post-closure care cost of \$808,396 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2021. The future post closure care cost is undeterminable at this time.

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 17 – LONG-TERM DEBT**

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

**General Obligation Bonds**

On May 8, 2013, the County issued \$4,960,000 in Series 2013 general obligation bonds for the purpose of the Highway 40 Road Improvement Project.

On August 26, 2020, the County issued \$5,325,000 in Series 2020 general obligation bonds for the purpose of financing road improvement projects.

**KDHE Revolving Loan**

On September 30, 2003, the County entered into a \$59,056 revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the Munjor Waste Water Improvement District.

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

Changes in long-term liabilities for the County for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2013	2.00-2.25%	5/8/2013	\$ 4,960,000	9/1/2028	\$ 1,715,000	-	(495,000)	<b>1,220,000</b>	34,800
Series 2020	1.00%	8/26/2020	5,325,000	9/1/2030	5,325,000	-	(510,000)	<b>4,815,000</b>	53,990
<b>Revolving Loan</b>									
Kansas Dept. of Health and Environment	2.58%	9/30/2003	59,056	9/1/2026	19,670	-	(3,354)	<b>16,316</b>	486
<b>Capital Leases</b>									
Public Building Commission									
Administrative Center	2.00-3.00%	7/1/2013	990,000	9/1/2023	325,000	-	(105,000)	<b>220,000</b>	9,750
Caterpillar Financial									
RM500 Reclaimer	3.87%	7/7/2017	609,666	7/7/2024	407,978	-	(72,593)	<b>335,385</b>	15,210
John A. and Susan K. Karlin Trusts									
Solid Waste Property	4.00%	7/1/2019	380,000	8/1/2023	232,411	-	(74,453)	<b>157,958</b>	9,296
Caterpillar Financial									
Motor Grader	3.00%	4/30/2020	223,401	4/30/2027	223,401	-	(29,155)	<b>194,246</b>	6,702
First Kansas Bank									
Dump Trucks	2.00%	6/24/2020	357,892	7/10/2025	329,742	-	(69,356)	<b>260,386</b>	6,043
Caterpillar Financial									
Tractor	2.00%	5/6/2021	184,400	7/10/2025	-	184,400	(33,505)	<b>150,895</b>	-
Caterpillar Financial									
Motor Grader	2.00%	5/17/2021	255,364	7/10/2025	-	255,364	-	<b>255,364</b>	-
Caterpillar Financial									
Small Wheel Loader	2.00%	6/29/2021	215,400	7/10/2025	-	215,400	-	<b>215,400</b>	-
Caterpillar Financial									
Motor Grader	2.00%	6/29/2021	235,046	7/10/2025	-	235,046	-	<b>235,046</b>	-
<b>Total Contractual Indebtedness - County</b>					8,578,202	890,210	(1,392,416)	<b>8,075,996</b>	136,277
<b>Related Municipal Entity Debt</b>									
<b>Capital Leases</b>									
Commerce Bank									
Radio Equipment	3.79%	12/29/2017	132,340	12/29/2022	55,907	-	(27,434)	<b>28,473</b>	2,119
<b>Total Contractual Indebtedness</b>					<u>\$ 8,634,109</u>	<u>890,210</u>	<u>(1,419,850)</u>	<u><b>8,104,469</b></u>	<u>138,396</u>

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2021

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

Issue	YEAR						Total
	2022	2023	2024	2025	2026	2027 - 2030	
<b>Principal</b>							
General Obligation Bonds	\$ 1,020,000	1,035,000	565,000	570,000	575,000	2,270,000	<b>6,035,000</b>
Revolving Loan	3,450	3,548	3,649	3,753	1,916	-	<b>16,316</b>
Capital Leases	453,121	463,924	381,335	202,903	100,551	422,846	<b>2,024,680</b>
<b>Total Principal - County</b>	<b>1,476,571</b>	<b>1,502,472</b>	<b>949,984</b>	<b>776,656</b>	<b>677,467</b>	<b>2,692,846</b>	<b>8,075,996</b>
<b>Interest</b>							
General Obligation Bonds	73,050	57,800	42,300	36,150	29,950	57,700	<b>296,950</b>
Revolving Loan	399	309	217	122	25	-	<b>1,072</b>
Capital Leases	57,886	43,783	29,323	18,150	13,399	18,641	<b>181,182</b>
<b>Total Interest - County</b>	<b>131,335</b>	<b>101,892</b>	<b>71,840</b>	<b>54,422</b>	<b>43,374</b>	<b>76,341</b>	<b>479,204</b>
<b>Total Principal and Interest - County</b>	<b>1,607,906</b>	<b>1,604,364</b>	<b>1,021,824</b>	<b>831,078</b>	<b>720,841</b>	<b>2,769,187</b>	<b>8,555,200</b>
<b>Related Municipal Entity Debt</b>							
<b>Principal</b>							
Capital Leases	28,473	-	-	-	-	-	<b>28,473</b>
<b>Interest</b>							
Capital Leases	1,079	-	-	-	-	-	<b>1,079</b>
<b>Total Principal and Interest - RME</b>	<b>29,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,552</b>
<b>Total Principal and Interest</b>	<b>\$ 1,637,458</b>	<b>1,604,364</b>	<b>1,021,824</b>	<b>831,078</b>	<b>720,841</b>	<b>2,769,187</b>	<b>8,584,752</b>

**ELLIS COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**ELLIS COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 23,939,242	-	23,939,242	<b>23,073,803</b>	(865,439)
<b>Special Purpose Funds</b>					
Special Parks and Recreation Fund	5,773	-	5,773	-	(5,773)
Special Alcohol Fund	9,000	-	9,000	<b>9,000</b>	-
New Generation 911 Fund	190,700	-	190,700	<b>174,828</b>	(15,872)
<b>Bond and Interest Fund</b>					
Debt Service Fund	1,145,741	-	1,145,741	<b>1,093,790</b>	(51,951)
<b>Business Fund</b>					
Solid Waste Fund	1,266,940	-	1,266,940	<b>1,197,020</b>	(69,920)
<b>Related Municipal Entity</b>					
Rural Fire District No. 1 General Fund	617,607	-	617,607	<b>617,607</b>	-

**ELLIS COUNTY, KANSAS**  
**General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 17,533,895	<b>16,942,829</b>	16,535,490	407,339
Revitalization Rebate	(21,601)	<b>(34,464)</b>	(34,501)	37
Intergovernmental	886,234	<b>979,909</b>	961,951	17,958
Licenses and Fees	416,038	<b>370,746</b>	171,050	199,696
Health Fees	228,717	<b>204,574</b>	173,000	31,574
Noxious Weed Fees	519,679	<b>586,205</b>	487,000	99,205
EMS Fees	1,062,118	<b>964,241</b>	995,000	(30,759)
Building Rent	133,868	<b>184,125</b>	161,702	22,423
Federal Aid	249,124	<b>308,500</b>	184,056	124,444
State Aid	19,679	<b>29,639</b>	20,000	9,639
Use of Money and Property	167,556	<b>29,627</b>	300,000	(270,373)
Reimbursed Expenses	47,201	<b>61,215</b>	4,000	57,215
Miscellaneous	201,968	<b>188,945</b>	172,905	16,040
Transfers In	57,306	<b>1,681,260</b>	1,584,259	97,001
<b>Total Receipts</b>	<b>21,501,782</b>	<b>22,497,351</b>	<b>21,715,912</b>	<b>781,439</b>
<b>Expenditures</b>				
County Appraiser	580,946	<b>570,775</b>	625,366	(54,591)
County Attorney	827,795	<b>803,824</b>	749,183	54,641
County Commissioners	194,751	<b>180,276</b>	194,599	(14,323)
County Clerk	331,112	<b>315,956</b>	302,670	13,286
Unified Courts	352,526	<b>409,519</b>	383,983	25,536
Information Technology	660,014	<b>633,998</b>	647,309	(13,311)
Register of Deeds	227,547	<b>200,019</b>	212,280	(12,261)
County Treasurer	463,742	<b>458,376</b>	471,032	(12,656)
Sheriff	3,544,538	<b>3,752,768</b>	3,675,680	77,088
Coroner	82,602	<b>98,733</b>	86,948	11,785
Emergency Preparedness	89,289	<b>98,334</b>	93,384	4,950
Election	143,740	<b>54,718</b>	71,189	(16,471)
Juvenile Detention	69,552	<b>24,193</b>	48,370	(24,177)
County Administrator	273,007	<b>276,048</b>	308,401	(32,353)
Health	605,482	<b>496,559</b>	590,124	(93,565)
Public Works	4,332,559	<b>4,377,313</b>	4,630,686	(253,373)
Noxious Weed	843,540	<b>991,743</b>	918,704	73,039
Environmental, Planning and Zoning	190,305	<b>204,847</b>	181,362	23,485
Emergency Medical Service	2,850,665	<b>3,084,945</b>	3,252,778	(167,833)
Building and Grounds	490,558	<b>594,585</b>	625,198	(30,613)
Communication Center	22,079	<b>29,575</b>	63,250	(33,675)
Fair	86,091	<b>72,556</b>	99,800	(27,244)
Fair Building Rentals	90,053	<b>81,744</b>	77,565	4,179
Courthouse General	162,573	<b>201,495</b>	176,726	24,769



## ELLIS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Appropriations				
High Plains Mental Health	\$ 260,000	<b>280,000</b>	280,000	-
Hays Area Children's Center	130,950	<b>129,250</b>	129,250	-
DSNWK	216,000	<b>240,000</b>	240,000	-
Senior Citizens	112,750	<b>112,305</b>	112,305	-
Ellis County Coalition for Economic Development	27,500	<b>27,500</b>	27,500	-
Soil Conservation District	55,000	<b>65,750</b>	65,750	-
Historical Society	72,250	<b>72,000</b>	72,000	-
Humane Society of the High Plains	2,600	<b>2,600</b>	2,600	-
Ellis Alliance Association	1,750	<b>1,750</b>	-	1,750
Access Transportation County	25,000 24,434	<b>50,000</b> <b>25,436</b>	50,000 -	- 25,436
Center for Life Experiences	-	<b>1,500</b>	-	1,500
Options	-	<b>2,500</b>	-	2,500
Heartland Community Foundation	-	<b>5,000</b>	-	5,000
Administrator's Contingency	56,898	<b>78,405</b>	-	78,405
Transfers Out	1,817,323	<b>3,707,039</b>	2,388,750	1,318,289
Lease Payment	117,900	<b>127,869</b>	-	127,869
CDBG	-	<b>132,000</b>	-	132,000
Cash Forward	-	-	2,084,500	(2,084,500)
<b>Total Expenditures</b>	<b>20,435,422</b>	<b>23,073,803</b>	<b>23,939,242</b>	<b>(865,439)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>1,066,360</b>	<b>(576,452)</b>		
<b>Unencumbered Cash - Beginning</b>	<b>3,991,971</b>	<b>5,063,755</b>		
<b>Prior Year Cancelled Encumbrances</b>	<b>5,424</b>	<b>14,103</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 5,063,755</b>	<b>4,501,406</b>		

## ELLIS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>County Appraiser</b>				
Personal Services	\$ 521,548	<b>524,008</b>	565,491	(41,483)
Contractual Services	60,442	<b>46,190</b>	53,775	(7,585)
Commodities	4,800	<b>5,249</b>	5,850	(601)
Capital Outlay	-	<b>1,567</b>	250	1,317
Reimbursements	(5,844)	<b>(6,239)</b>	-	(6,239)
<b>Total County Appraiser</b>	<u>\$ 580,946</u>	<u><b>570,775</b></u>	<u>625,366</u>	<u>(54,591)</u>
<b>County Attorney</b>				
Personal Services	\$ 737,820	<b>767,934</b>	711,183	56,751
Contractual Services	81,927	<b>26,721</b>	23,500	3,221
Commodities	6,750	<b>8,692</b>	9,000	(308)
Capital Outlay	1,581	<b>483</b>	5,500	(5,017)
Reimbursements	(283)	<b>(6)</b>	-	(6)
<b>Total County Attorney</b>	<u>\$ 827,795</u>	<u><b>803,824</b></u>	<u>749,183</u>	<u>54,641</u>
<b>County Commissioners</b>				
Personal Services	\$ 106,108	<b>86,886</b>	99,174	(12,288)
Contractual Services	85,455	<b>90,335</b>	91,725	(1,390)
Commodities	3,188	<b>3,055</b>	3,700	(645)
<b>Total County Commissioners</b>	<u>\$ 194,751</u>	<u><b>180,276</b></u>	<u>194,599</u>	<u>(14,323)</u>
<b>County Clerk</b>				
Personal Services	\$ 327,440	<b>307,406</b>	291,370	16,036
Contractual Services	6,279	<b>7,179</b>	9,600	(2,421)
Commodities	2,460	<b>1,632</b>	1,700	(68)
Capital Outlay	640	<b>625</b>	-	625
Reimbursements	(5,707)	<b>(886)</b>	-	(886)
<b>Total County Clerk</b>	<u>\$ 331,112</u>	<u><b>315,956</b></u>	<u>302,670</u>	<u>13,286</u>
<b>Unified Courts</b>				
Contractual Services	\$ 323,642	<b>395,387</b>	355,683	39,704
Commodities	11,470	<b>10,269</b>	15,000	(4,731)
Capital Outlay	39,184	<b>17,882</b>	13,300	4,582
Reimbursements	(21,770)	<b>(14,019)</b>	-	(14,019)
<b>Total Unified Courts</b>	<u>\$ 352,526</u>	<u><b>409,519</b></u>	<u>383,983</u>	<u>25,536</u>
<b>Information Technology</b>				
Personal Services	\$ 364,393	<b>366,789</b>	353,434	13,355
Contractual Services	271,862	<b>258,067</b>	270,000	(11,933)
Commodities	40,987	<b>8,950</b>	23,875	(14,925)
Capital Outlay	27,964	<b>1,046</b>	-	1,046
Reimbursements	(45,192)	<b>(854)</b>	-	(854)
<b>Total Information Technology</b>	<u>\$ 660,014</u>	<u><b>633,998</b></u>	<u>647,309</u>	<u>(13,311)</u>

## ELLIS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Register of Deeds</b>				
Personal Services	\$ 223,732	<b>196,010</b>	206,603	(10,593)
Contractual Services	2,972	<b>1,811</b>	2,750	(939)
Commodities	2,328	<b>2,199</b>	2,927	(728)
Reimbursements	(1,485)	<b>(1)</b>	-	(1)
<b>Total Register of Deeds</b>	<u>\$ 227,547</u>	<u><b>200,019</b></u>	<u>212,280</u>	<u>(12,261)</u>
<b>County Treasurer</b>				
Personal Services	\$ 413,628	<b>409,886</b>	420,932	(11,046)
Contractual Services	55,716	<b>43,508</b>	44,100	(592)
Commodities	3,092	<b>4,706</b>	4,000	706
Capital Outlay	-	<b>279</b>	2,000	(1,721)
Reimbursements	(8,694)	<b>(3)</b>	-	(3)
<b>Total County Treasurer</b>	<u>\$ 463,742</u>	<u><b>458,376</b></u>	<u>471,032</u>	<u>(12,656)</u>
<b>Sheriff</b>				
Personal Services	\$ 3,021,169	<b>3,113,412</b>	3,096,887	16,525
Contractual Services	411,490	<b>499,571</b>	425,000	74,571
Commodities	197,592	<b>205,751</b>	145,950	59,801
Capital Outlay	7,297	<b>29,433</b>	7,843	21,590
Reimbursements	(93,010)	<b>(95,399)</b>	-	(95,399)
<b>Total Sheriff</b>	<u>\$ 3,544,538</u>	<u><b>3,752,768</b></u>	<u>3,675,680</u>	<u>77,088</u>
<b>Coroner</b>				
Personal Services	\$ 31,333	<b>31,133</b>	32,763	(1,630)
Contractual Services	51,269	<b>67,600</b>	54,185	13,415
<b>Total Coroner</b>	<u>\$ 82,602</u>	<u><b>98,733</b></u>	<u>86,948</u>	<u>11,785</u>
<b>Emergency Preparedness</b>				
Personal Services	\$ 71,816	<b>82,575</b>	76,739	5,836
Contractual Services	12,170	<b>15,105</b>	11,945	3,160
Commodities	5,303	<b>654</b>	4,700	(4,046)
<b>Total Emergency Preparedness</b>	<u>\$ 89,289</u>	<u><b>98,334</b></u>	<u>93,384</u>	<u>4,950</u>
<b>Election</b>				
Personal Services	\$ 20,478	<b>13,852</b>	17,249	(3,397)
Contractual Services	88,536	<b>34,188</b>	39,440	(5,252)
Commodities	38,686	<b>4,161</b>	12,000	(7,839)
Capital Outlay	-	<b>2,705</b>	2,500	205
Reimbursements	(3,960)	<b>(188)</b>	-	(188)
<b>Total Election</b>	<u>\$ 143,740</u>	<u><b>54,718</b></u>	<u>71,189</u>	<u>(16,471)</u>

## ELLIS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Juvenile Detention</b>				
Contractual Services	\$ 69,552	24,193	48,370	(24,177)
<b>County Administrator</b>				
Personal Services	\$ 207,802	173,376	262,526	(89,150)
Contractual Services	71,502	96,831	44,975	51,856
Commodities	19,770	3,032	900	2,132
Capital Outlay	320	2,809	-	2,809
Reimbursements	(26,387)	-	-	-
<b>Total County Administrator</b>	\$ 273,007	276,048	308,401	(32,353)
<b>Health</b>				
Personal Services	\$ 376,003	376,520	339,702	36,818
Contractual Services	89,920	112,737	78,188	34,549
Commodities	183,233	58,276	172,234	(113,958)
Capital Outlay	1,688	1,990	-	1,990
Reimbursements	(45,362)	(52,964)	-	(52,964)
<b>Total Health</b>	\$ 605,482	496,559	590,124	(93,565)
<b>Public Works</b>				
Personal Services	\$ 2,509,426	2,545,580	2,619,300	(73,720)
Contractual Services	227,179	426,286	418,900	7,386
Commodities	1,525,701	1,237,108	1,378,500	(141,392)
Capital Outlay	126,222	200,285	213,986	(13,701)
Reimbursements	(55,969)	(31,946)	-	(31,946)
<b>Total Public Works</b>	\$ 4,332,559	4,377,313	4,630,686	(253,373)
<b>Noxious Weed</b>				
Personal Services	\$ 170,530	171,353	179,755	(8,402)
Contractual Services	3,559	3,220	3,200	20
Commodities	665,911	817,170	735,749	81,421
Capital Outlay	3,540	-	-	-
<b>Total Noxious Weed</b>	\$ 843,540	991,743	918,704	73,039
<b>Environmental, Planning and Zoning</b>				
Personal Services	\$ 187,760	201,728	177,462	24,266
Contractual Services	1,263	1,566	2,685	(1,119)
Commodities	1,701	2,313	1,215	1,098
Reimbursements	(419)	(760)	-	(760)
<b>Total Environmental, Planning and Zoning</b>	\$ 190,305	204,847	181,362	23,485

## ELLIS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Emergency Medical Service</b>				
Personal Services	\$ 2,706,274	<b>2,860,948</b>	2,851,460	9,488
Contractual Services	82,588	<b>109,558</b>	106,273	3,285
Commodities	107,712	<b>133,795</b>	117,545	16,250
Capital Outlay	12,936	<b>12,357</b>	177,500	(165,143)
Reimbursements	(58,845)	<b>(31,713)</b>	-	(31,713)
<b>Total Emergency Medical Service</b>	<u>\$ 2,850,665</u>	<u><b>3,084,945</b></u>	<u>3,252,778</u>	<u>(167,833)</u>
<b>Building and Grounds</b>				
Personal Services	\$ 146,022	<b>146,690</b>	147,362	(672)
Contractual Services	294,414	<b>387,975</b>	398,086	(10,111)
Commodities	55,072	<b>64,576</b>	73,150	(8,574)
Capital Outlay	6,174	<b>299</b>	6,600	(6,301)
Reimbursements	(11,124)	<b>(4,955)</b>	-	(4,955)
<b>Total Building and Grounds</b>	<u>\$ 490,558</u>	<u><b>594,585</b></u>	<u>625,198</u>	<u>(30,613)</u>
<b>Communication Center</b>				
Contractual Services	\$ 17,608	<b>35,268</b>	22,150	13,118
Commodities	14,705	<b>76,182</b>	6,500	69,682
Capital Outlay	2,885	<b>1,335</b>	34,600	(33,265)
Reimbursements	(13,119)	<b>(83,210)</b>	-	(83,210)
<b>Total Communication Center</b>	<u>\$ 22,079</u>	<u><b>29,575</b></u>	<u>63,250</u>	<u>(33,675)</u>
<b>Fair</b>				
Contractual Services	\$ 555,551	<b>73,523</b>	80,800	(7,277)
Commodities	4,150	<b>2,183</b>	14,000	(11,817)
Capital Outlay	10,950	<b>900</b>	5,000	(4,100)
Reimbursements	(484,560)	<b>(4,050)</b>	-	(4,050)
<b>Total Fair</b>	<u>\$ 86,091</u>	<u><b>72,556</b></u>	<u>99,800</u>	<u>(27,244)</u>
<b>Fair Building Rentals</b>				
Personal Services	\$ 21,634	<b>21,897</b>	26,215	(4,318)
Contractual Services	59,818	<b>54,784</b>	42,400	12,384
Commodities	7,831	<b>5,063</b>	8,950	(3,887)
Capital Outlay	770	<b>-</b>	-	-
<b>Total Fair Building Rentals</b>	<u>\$ 90,053</u>	<u><b>81,744</b></u>	<u>77,565</u>	<u>4,179</u>
<b>Courthouse General</b>				
Contractual Services	\$ 10,050	<b>26,775</b>	176,726	(149,951)
Commodities	152,523	<b>174,720</b>	-	174,720
<b>Total Courthouse General</b>	<u>\$ 162,573</u>	<u><b>201,495</b></u>	<u>176,726</u>	<u>24,769</u>

**ELLIS COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 613,546	329,000
State Aid - Connecting Links	153,708	154,083
Bond Proceeds	5,325,000	-
Reoffering Premium	132,469	-
<b>Total Receipts</b>	<u>6,224,723</u>	<u>483,083</u>
<b>Expenditures</b>		
Contractual Services	1,023,125	638,012
Commodities	-	154,083
Capital Outlay	-	5,008,251
Underwriter's Discount	26,359	-
Cost of Issuance	69,610	-
<b>Total Expenditures</b>	<u>1,119,094</u>	<u>5,800,346</u>
<b>Receipts Over (Under) Expenditures</b>	5,105,629	(5,317,263)
<b>Unencumbered Cash - Beginning</b>	1,604,573	6,714,727
<b>Prior Year Cancelled Encumbrances</b>	<u>4,525</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 6,714,727</u>	<u>1,397,464</u>

**ELLIS COUNTY, KANSAS**  
**Fair Deposit Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Rent	\$ 19,800	21,570
<b>Expenditures</b>		
Contractual	1,200	19,908
Refunds	15,052	-
<b>Total Expenditures</b>	16,252	19,908
<b>Receipts Over (Under) Expenditures</b>	3,548	1,662
<b>Unencumbered Cash - Beginning</b>	26,716	30,264
<b>Unencumbered Cash - Ending</b>	\$ 30,264	31,926

**ELLIS COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental	\$ 4,478	<b>2,999</b>	<u>4,868</u>	<u>(1,869)</u>
<b>Expenditures</b>				
Appropriations	-	-	<u>5,773</u>	<u>(5,773)</u>
<b>Receipts Over (Under) Expenditures</b>	4,478	<b>2,999</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,953</u>	<u><b>6,431</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>6,431</u>	<u><b>9,430</b></u>		



**ELLIS COUNTY, KANSAS****Special Alcohol Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental	\$ 8,423	<b>7,975</b>	<u>9,736</u>	<u>(1,761)</u>
<b>Expenditures</b>				
Contractual Services	-	<b>9,000</b>	<u>9,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	8,423	<b>(1,025)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,024</u>	<u><b>10,447</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>10,447</u>	<u><b>9,422</b></u>		

**ELLIS COUNTY, KANSAS**  
**Risk Management Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Transfers Out	-	<b>419,100</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(419,100)</b>
<b>Unencumbered Cash - Beginning</b>	419,100	<b>419,100</b>
<b>Unencumbered Cash - Ending</b>	\$ 419,100	-

**ELLIS COUNTY, KANSAS**  
**Capital Improvement Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 220,000	2,200,000
Insurance Reimbursements	-	157,179
<b>Total Receipts</b>	<u>220,000</u>	<u>2,357,179</u>
<b>Expenditures</b>		
Contractual Services	-	2,228
Capital Outlay	28,839	290,684
<b>Total Expenditures</b>	<u>28,839</u>	<u>292,912</u>
<b>Receipts Over (Under) Expenditures</b>	191,161	2,064,267
<b>Unencumbered Cash - Beginning</b>	844,530	1,037,591
<b>Prior Year Cancelled Encumbrances</b>	<u>1,900</u>	<u>-</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,037,591</u>	<u>3,101,858</u>

**ELLIS COUNTY, KANSAS**  
**Capital Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 738,945	643,039
<b>Expenditures</b>		
Capital Outlay	383,465	624,312
<b>Receipts Over (Under) Expenditures</b>	355,480	18,727
<b>Unencumbered Cash - Beginning</b>	2,854,803	3,427,748
<b>Prior Year Cancelled Encumbrances</b>	217,465	-
<b>Unencumbered Cash - Ending</b>	\$ 3,427,748	3,446,475

## ELLIS COUNTY, KANSAS

## New Generation 911 Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Collections	\$ 236,282	<b>231,992</b>	215,000	16,992
Use of Money and Property	1,610	<b>280</b>	-	280
<b>Total Receipts</b>	237,892	<b>232,272</b>	<u>215,000</u>	<u>17,272</u>
<b>Expenditures</b>				
Contractual Services	174,254	<b>174,828</b>	<u>190,700</u>	<u>(15,872)</u>
<b>Receipts Over (Under) Expenditures</b>	63,638	<b>57,444</b>		
<b>Unencumbered Cash - Beginning</b>	<u>301,882</u>	<u><b>365,520</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>365,520</u>	<u><b>422,964</b></u>		

**ELLIS COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 49,994	<b>41,916</b>
<b>Expenditures</b>		
Capital Outlay	4,808	<b>23,289</b>
<b>Receipts Over (Under) Expenditures</b>	45,186	<b>18,627</b>
<b>Unencumbered Cash - Beginning</b>	146,373	<b>191,559</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>191,559</u>	<u><b>210,186</b></u>

**ELLIS COUNTY, KANSAS**  
**County Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 13,417	10,479
<b>Expenditures</b>		
Capital Outlay	2,956	1,962
<b>Receipts Over (Under) Expenditures</b>	10,461	8,517
<b>Unencumbered Cash - Beginning</b>	45,992	56,453
<b>Unencumbered Cash - Ending</b>	\$ 56,453	64,970

**ELLIS COUNTY, KANSAS**  
**County Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 12,498	<b>10,479</b>
<b>Expenditures</b>		
Capital Outlay	5,113	-
<b>Receipts Over (Under) Expenditures</b>	7,385	<b>10,479</b>
<b>Unencumbered Cash - Beginning</b>	45,992	<b>53,377</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>53,377</u>	<u><b>63,856</b></u>



**ELLIS COUNTY, KANSAS**  
**Munjoy Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ 3,887	3,887
<b>Expenditures</b>		
Loan Payment	3,887	3,887
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**ELLIS COUNTY, KANSAS**  
**Sales Tax Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sales Tax Proceeds	\$ 262	-
Use of Money and Property	5,185	408
<b>Total Receipts</b>	5,447	408
<b>Expenditures</b>		
Capital Outlay	61,297	33,616
Transfers Out	284,668	-
<b>Total Expenditures</b>	345,965	33,616
<b>Receipts Over (Under) Expenditures</b>	(340,518)	(33,208)
<b>Unencumbered Cash - Beginning</b>	809,914	487,621
<b>Prior Year Cancelled Encumbrances</b>	18,225	-
<b>Unencumbered Cash - Ending</b>	\$ 487,621	454,413

**ELLIS COUNTY, KANSAS**  
**Ellis CARES Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ 5,744,442	-
Interest	11	-
<b>Total Receipts</b>	5,744,453	-
<b>Expenditures</b>		
Disbursements	5,744,442	11
<b>Receipts Over (Under) Expenditures</b>	11	(11)
<b>Unencumbered Cash - Beginning</b>	-	11
<b>Unencumbered Cash - Ending</b>	\$ 11	-

**ELLIS COUNTY, KANSAS**  
**General Sales Tax 2020 Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sales Tax	\$ 70,978	899,765
<b>Expenditures</b>		
Transfers Out	-	542,259
<b>Receipts Over (Under) Expenditures</b>	70,978	357,506
<b>Unencumbered Cash - Beginning</b>	-	70,978
<b>Unencumbered Cash - Ending</b>	\$ 70,978	428,484

**ELLIS COUNTY, KANSAS**  
**Health Care Sales Tax 2020 Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sales Tax	\$ 153,652	2,179,584
<b>Expenditures</b>		
Transfers Out	-	1,550,000
<b>Receipts Over (Under) Expenditures</b>	153,652	629,584
<b>Unencumbered Cash - Beginning</b>	-	153,652
<b>Unencumbered Cash - Ending</b>	\$ 153,652	783,236

**ELLIS COUNTY, KANSAS**  
**ARPA Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid	\$ -	2,773,043
<b>Expenditures</b>		
Contractual Services	-	125,987
<b>Receipts Over (Under) Expenditures</b>	-	2,647,056
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	2,647,056

## ELLIS COUNTY, KANSAS

## Debt Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Transfers In	\$ 529,500	1,043,000	1,145,741	(102,741)
<b>Expenditures</b>				
Bond Principal	485,000	1,005,000	1,050,000	(45,000)
Bond Interest	44,500	88,790	95,741	(6,951)
<b>Total Expenditures</b>	529,500	1,093,790	1,145,741	(51,951)
<b>Receipts Over (Under) Expenditures</b>	-	(50,790)		
<b>Unencumbered Cash - Beginning</b>	60,650	60,650		
<b>Unencumbered Cash - Ending</b>	\$ 60,650	9,860		

## ELLIS COUNTY, KANSAS

## Solid Waste Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Collection Fees	\$ 1,377,720	<b>1,345,007</b>	1,114,000	231,007
Reimbursed Expenses	8,975	<b>17,383</b>	-	17,383
Miscellaneous	24,271	<b>53,907</b>	30,000	23,907
<b>Total Receipts</b>	<u>1,410,966</u>	<u><b>1,416,297</b></u>	<u>1,144,000</u>	<u>272,297</u>
<b>Expenditures</b>				
Personal Services	327,242	<b>307,995</b>	316,583	(8,588)
Contractual Services	674,437	<b>714,131</b>	655,307	58,824
Commodities	58,403	<b>86,892</b>	49,450	37,442
Capital Outlay	34	-	130,600	(130,600)
Transfers Out	174,193	<b>88,002</b>	115,000	(26,998)
<b>Total Expenditures</b>	<u>1,234,309</u>	<u><b>1,197,020</b></u>	<u>1,266,940</u>	<u>(69,920)</u>
<b>Receipts Over (Under) Expenditures</b>	176,657	<b>219,277</b>		
<b>Unencumbered Cash - Beginning</b>	<u>533,309</u>	<u><b>709,966</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 709,966</u>	<u><b>929,243</b></u>		



**ELLIS COUNTY, KANSAS**  
**Solid Waste Depreciation Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 174,193	88,002
Insurance Reimbursements	35,932	-
<b>Total Receipts</b>	210,125	88,002
<b>Expenditures</b>		
Contractual Services	128,378	-
Capital Outlay	164,569	296,893
<b>Total Expenditures</b>	292,947	296,893
<b>Receipts Over (Under) Expenditures</b>	(82,822)	(208,891)
<b>Unencumbered Cash - Beginning</b>	482,963	400,141
<b>Unencumbered Cash - Ending</b>	\$ 400,141	191,250

**ELLIS COUNTY, KANSAS**  
**Solid Waste Post-Closure Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Contractual Services	-	<b>44,780</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(44,780)</b>
<b>Unencumbered Cash - Beginning</b>	253,333	<b>253,333</b>
<b>Unencumbered Cash - Ending</b>	\$ <u>253,333</u>	<u><b>208,553</b></u>

**ELLIS COUNTY, KANSAS**  
**Drug Enforcement Unit Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Drug Tax	\$ 2,426	374
Interest	600	98
Drug Enforcement Receipts	51,929	20,335
<b>Total Receipts</b>	54,955	20,807
<b>Expenditures</b>		
Public Safety	25,871	33,560
<b>Receipts Over (Under) Expenditures</b>	29,084	(12,753)
<b>Unencumbered Cash - Beginning</b>	94,110	123,194
<b>Unencumbered Cash - Ending</b>	\$ 123,194	110,441

**ELLIS COUNTY, KANSAS**  
**Oil and Gas Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	425,864	<b>425,864</b>
<b>Unencumbered Cash - Ending</b>	\$ 425,864	<b>425,864</b>

**ELLIS COUNTY, KANSAS**  
**Prosecuting Attorney's Training Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

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

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 2,833	3,766
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,833	3,766
<b>Unencumbered Cash - Beginning</b>	17,377	20,210
<b>Unencumbered Cash - Ending</b>	\$ 20,210	23,976

**ELLIS COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 242,401	<b>242,412</b>
<b>Expenditures</b>		
Personal Services	154,060	<b>122,493</b>
Contractual Services	18,031	<b>15,459</b>
Commodities	10,529	<b>6,960</b>
Capital Outlay	2,475	<b>499</b>
Transfers Out	57,306	<b>97,001</b>
<b>Total Expenditures</b>	242,401	<b>242,412</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**ELLIS COUNTY, KANSAS**  
**Rural Fire District No. 1 General Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 607,336	<b>620,066</b>	612,317	7,749
State Aid	3,880	-	-	-
Federal Aid	945	-	-	-
Sale of Assets	7,950	<b>14,000</b>	-	14,000
Miscellaneous	18,544	<b>4,301</b>	4,500	(199)
<b>Total Receipts</b>	<u>638,655</u>	<u><b>638,367</b></u>	<u>616,817</u>	<u>21,550</u>
<b>Expenditures</b>				
Personal Services	125,884	<b>130,772</b>	125,004	5,768
Contractual Services	156,645	<b>222,531</b>	212,250	10,281
Commodities	102,934	<b>72,900</b>	69,000	3,900
Capital Outlay	221	<b>111</b>	1,000	(889)
Lease Payments	55,506	<b>29,552</b>	29,553	(1)
Transfers Out	146,993	<b>161,741</b>	175,447	(13,706)
Cash Forward	-	-	5,353	(5,353)
<b>Total Expenditures</b>	<u>588,183</u>	<u><b>617,607</b></u>	<u>617,607</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	50,472	<b>20,760</b>		
<b>Unencumbered Cash - Beginning</b>	30,497	<b>80,969</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>181</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 80,969</u>	<u><b>101,910</b></u>		

**ELLIS COUNTY, KANSAS**  
**Rural Fire District No. 1 Special Fire Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 146,993	161,741
<b>Expenditures</b>		
Capital Outlay	20,326	319,565
<b>Receipts Over (Under) Expenditures</b>	126,667	(157,824)
<b>Unencumbered Cash - Beginning</b>	45,999	172,666
<b>Unencumbered Cash - Ending</b>	\$ 172,666	14,842



**ELLIS COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 24,553,832	41,921,610	40,353,826	<b>26,121,616</b>
Vehicle Tax	44,735	2,712,986	2,709,307	<b>48,414</b>
Vehicle Excise Tax	9,006	76,073	55,838	<b>29,241</b>
Delinquent Personal Property	49,356	97,162	85,500	<b>61,018</b>
Delinquent Real Estate	234,668	308,480	283,049	<b>260,099</b>
Partial Delinquent Personal Property	74,768	-	-	<b>74,768</b>
Partial Delinquent Real Estate	2,790	-	-	<b>2,790</b>
Severance Tax	10,313	87,879	68,037	<b>30,155</b>
Tax - Payment in Lieu Of	19,078	24,582	22,197	<b>21,463</b>
Special Assessment	378,762	592,071	649,365	<b>321,468</b>
Transient Deposit	50	5,000	-	<b>5,050</b>
Returned Checks	(2,443)	13,679	11,539	<b>(303)</b>
Concealed Gun Application	9,681	1,528	1	<b>11,208</b>
Motor Vehicle Tax	832,135	6,923,122	7,082,219	<b>673,038</b>
<b>Total Distributable Funds</b>	<b>26,216,731</b>	<b>52,764,172</b>	<b>51,320,878</b>	<b>27,660,025</b>
<b>Clearing Accounts</b>	<b>645</b>	<b>86,790</b>	<b>86,726</b>	<b>709</b>
<b>Unclaimed Money</b>	<b>1,329</b>	<b>-</b>	<b>-</b>	<b>1,329</b>
<b>Revitalization Program</b>	<b>5,650</b>	<b>100,544</b>	<b>99,144</b>	<b>7,050</b>
<b>Drug Forfeiture</b>	<b>5,395</b>	<b>-</b>	<b>-</b>	<b>5,395</b>
<b>State Funds</b>				
State Institutional Building	-	216,800	216,827	<b>(27)</b>
State Educational Building	-	433,602	433,656	<b>(54)</b>
<b>Total State Funds</b>	<b>-</b>	<b>650,402</b>	<b>650,483</b>	<b>(81)</b>
<b>Subdivision Funds</b>				
Cities	-	14,819,894	14,819,894	-
Townships	-	20,855	20,855	-
School Districts	-	31,196,376	31,197,473	<b>(1,097)</b>
Improvement Districts	275,832	200,332	219,493	<b>256,671</b>
Other Special Districts	-	651,894	651,894	-
Fire Districts	-	22,400	22,400	-
Cemeteries	-	878	878	-
<b>Total Subdivision Funds</b>	<b>275,832</b>	<b>46,912,629</b>	<b>46,932,887</b>	<b>255,574</b>
<b>Total</b>	<b>\$ 26,505,582</b>	<b>100,514,537</b>	<b>99,090,118</b>	<b>27,930,001</b>

**ELLIS COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 126,765	1,794,278	1,783,520	137,523
Advance Escrow Fund	663,218	1,603,296	1,468,308	798,206
County Attorney's Office	47,703	53,778	43,000	58,481
Drug Court Grant Fund	16,070	750	2,594	14,226
County Attorney Restitution Account	100	1,125	1,075	150
County Attorney Trust Account	2,619	19,469	18,571	3,517
Clerk of District Court Office	89,198	3,213,000	2,071,160	1,231,038
Sheriff Office	133	128,560	128,560	133
Sheriff Memorial Fund	78	-	38	40
Sheriff - Special Stray	1,640	-	-	1,640
Drug Enforcement Trust II Fund	14,632	12,736	19,820	7,548
Community Corrections - Adult Fund	253,906	820,129	789,986	284,049
Community Corrections - Parole Fund	65,192	150,714	134,670	81,236
Community Corrections - Byrne Grant	(26,623)	84,357	84,277	(26,543)
Community Corrections - Dom/Violence	(3,110)	29,576	34,444	(7,978)
Community Corrections - Mentor Grant	(2,378)	12,242	9,918	(54)
NWKJS-Case Management	2,344	55,730	53,417	4,657
NWKJS-Intake	23,759	146,081	144,595	25,245
NWKJS-JISP	33,647	263,982	286,190	11,439
NWKJS-Diversion	11,112	261,236	251,800	20,548
NWKJS-Juvenile Justice Auth	65,911	-	1,564	64,347
NWKJS-Diversion Program Fee	28,310	2,300	-	30,610
NWKJS-JISP Program Fees	39,304	1,104	-	40,408
NWKJS-EMD	80,469	133,199	117,684	95,984
NWKJS-Admin Services	7,297	12,611	996	18,912
NWKJS-Reinvestment Grant	11,587	123,614	126,432	8,769
BJA Grant Fund-Drug Court	(28,717)	125,297	116,550	(19,970)
Court Trustee/Child Support Fund	49,996	63,620	59,562	54,054
Sheriff's Commissary Fund	85,891	42,630	45,377	83,144
NWKS Homeland Security	1,115	-	-	1,115
Doonan Trucking CID	-	21,140	21,140	-
Buckeye Wind - In Lieu of Tax	-	56,130	56,130	-
Ellis County Free Fair	143,131	318,267	320,148	141,250
EBHF-2021 Health Benefits Fund	219,016	2,991,034	2,334,805	875,245
<b>Total Agency Funds</b>	<b>\$ 2,023,315</b>	<b>12,541,985</b>	<b>10,526,331</b>	<b>4,038,969</b>