ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

ELLSWORTH COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Ellsworth County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Ellsworth County, Kansas (the County), as of and for the year ended December 31, 2024, 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 on U.S. Generally Accepted Accounting Principles" 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the 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, 2024, 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—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical 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.

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Responsibilities of Management 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 in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, 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 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 generally accepted auditing standards (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 generally accepted auditing standards, 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 receipts, expenditures, and unencumbered cash balances – 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 additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
December 3, 2025

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,495,041	$ 4,545,414	$ 4,303,256	$ 1,737,199	$ 202,682	$ 1,939,881
SPECIAL PURPOSE FUNDS						
Road and Bridge	311,358	3,053,306	2,928,012	436,652	221,708	658,360
Special Bridge	639,964	1,303,741	1,280,824	662,881	11,014	673,895
Noxious Weed	82,290	227,457	190,227	119,520	3,351	122,871
Health	391,281	478,533	632,162	237,652	26,456	264,108
Health Capital Outlay	207,938	228,180	37,814	398,304	-	398,304
Hospital Operations	88,494	244,678	323,227	9,945	50,000	59,945
Employee Benefits	144,179	1,798,930	1,696,171	246,938	61,262	308,200
County Building	640,587	37,756	427,535	250,808	247,911	498,719
Special Parks and Recreation	11,019	1,623	-	12,642	-	12,642
Special Alcohol and Drug	65,715	3,106	-	68,821	-	68,821
Ellsworth County 911	198,082	70,530	88,460	180,152	36,498	216,650
Emergency 911	69,971	1,238	-	71,209	-	71,209
Wireless 911	17,150	245	3,300	14,095	-	14,095
Bridge Construction Sales Tax	445,539	262,938	462,643	245,834	-	245,834
Hospital Sales Tax	380,292	262,938	430,305	212,925	-	212,925
Opioid Settlement	11,542	11,376	-	22,918	-	22,918
Road and Bridge Equipment	1,010,256	770,000	615,292	1,164,964	-	1,164,964
Equipment Reserve	1,765,221	230,000	11,693	1,983,528	2,200	1,985,728
Special Law Enforcement	20,144	3,010	3,638	19,516	-	19,516
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	34,781	61,854	66,718	29,917	-	29,917

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, 2024

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	$ 22,765	$ 10,437	$ 10,476	$ 22,726	$ 707	$ 23,433
Prosecutor Administrative Fees	5,229	132	-	5,361	-	5,361
Prosecuting Attorney Training	18,731	5,504	4,200	20,035	-	20,035
Bioterrorism Grant	103,701	11,784	5,438	110,047	1,742	111,789
Register of Deeds Technology	26,304	7,245	8,370	25,179	1,915	27,094
County Clerk Technology	10,094	1,860	2,419	9,535	-	9,535
County Treasurer Technology	1,539	1,750	83	3,206	-	3,206
Ambulance Grant	11,670	81,041	80,620	12,091	45,888	57,979
VIN Fees	28,417	3,533	10,166	21,784	-	21,784
K-9 Donations	4,219	-	188	4,031	-	4,031
Sheriff Education	227,793	3,422	229,360	1,855	-	1,855
ARPA Grant	50,847	24,250	55,097	20,000	-	20,000
BOND AND INTEREST FUND						
Bond and Interest	9,190	39,267	37,324	11,133	-	11,133
TOTAL FINANCIAL REPORTING ENTITY	$ 8,551,545	$ 13,787,078	$ 13,945,018	$ 8,393,605	$ 913,334	$ 9,306,939

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, 2024

COMPOSITION OF CASH	
Ellsworth County	
Checking accounts	$ 439,769
Money Market accounts	16,697,186
Certificates of deposit	3,185,345
Other accounts	
Checking accounts	
Health Claims	278,755
Ellsworth County Law Library	110,830
Cash and cash items	701,706
TOTAL CASH	21,413,591
AGENCY FUNDS (SCHEDULE 3)	(12,106,652)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,306,939

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

ELLSWORTH COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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 comprise the financial activities of the County for the year of 2024:

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 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 the payment of interest and principal on long-term debt.

Agency Funds

Used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 differences 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County held a revenue neutral rate hearing as part of the process for adoption of the 2024 budget.

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. There were no such amended budgets for the year ended December 31, 2024.

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 regulatory receipts 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 for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and 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 County 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.

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 the Kansas Municipal Investment Pool. 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, 2024, the County's carrying amount of deposits was $20,711,885 and the bank balance was $21,107,801. The bank balance was held by five banks, with 74.1% held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,651,190 was covered by FDIC; the remaining $19,456,611 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.

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—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kspers.gov 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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $301,806 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,949,387. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the county's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* 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 publicly available on the website at www.kspers.gov or can be obtained as described in the Plan Description paragraph above.

NOTE 5—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, 2024, was $176,915.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2024.

NOTE 6—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 7—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2024:

From Fund	To Fund	Amount	Statutory Authority
Treasurer's Special Auto	General	$ 34,781	K.S.A. 8-145
General	Equipment Reserve	230,000	K.S.A. 19-119
Road and Bridge	Road and Bridge Equipment	770,000	K.S.A. 68-141g
Health	Health Capital Outlay	225,000	K.S.A. 65-204

NOTE 8—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, 2024, the County's share of tax rebates totaled $50,538.

Tax Increment Financing

Tax Increment Financing (TIF) Districts are allowed pursuant to K.S.A. 12-1770 et seq. to aid in the financing of projects in the public interest for the purpose of promoting or stimulating the development or redevelopment of an area. Incremental increases in property taxes resulting from the improvements to property in the TIF District are used to finance the project. For the year ended December 31, 2024, the County's share of tax reimbursements for the TIF District to the City of Ellsworth totaled $70,656.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2024

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 4,233,411	$ 109,511	$ 4,342,922	$ 4,303,256	$ (39,666)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,085,188	130,060	3,215,248	2,928,012	(287,236)
Special Bridge	621,060	1,178,306	1,799,366	1,280,824	(518,542)
Noxious Weed	323,000	-	323,000	190,227	(132,773)
Health	407,880	245,704	653,584	632,162	(21,422)
Health Capital Outlay	200,000	-	200,000	37,814	(162,186)
Hospital Operations	323,227	-	323,227	323,227	-
Employee Benefits	1,878,500	-	1,878,500	1,696,171	(182,329)
County Building	662,416	-	662,416	427,535	(234,881)
Special Parks and Recreation	8,436	-	8,436	-	(8,436)
Special Alcohol and Drug	65,755	-	65,755	-	(65,755)
Ellsworth County 911	271,497	-	271,497	88,460	(183,037)
Emergency 911	63,154	-	63,154	-	(63,154)
Wireless 911	17,852	-	17,852	3,300	(14,552)
Bridge Construction Sales Tax	1,526,357	-	1,526,357	462,643	(1,063,714)
Hospital Sales Tax	816,471	-	816,471	430,305	(386,166)
Opioid Settlement	-	-	-	-	-
BOND AND INTEREST FUND					
Bond and Interest	46,963	-	46,963	37,324	(9,639)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,116,730	$ 2,080,316	$ 36,414
Delinquent tax	19,003	10,000	9,003
Interest and charges on delinquent taxes	38,459	18,000	20,459
Motor vehicle tax	107,675	98,201	9,474
Recreational vehicle tax	2,802	2,857	(55)
16/20M truck tax	10,212	8,193	2,019
Commercial vehicle registration fees	5,052	4,863	189
Watercraft tax	-	3,062	(3,062)
In lieu of tax	619,509	590,575	28,934
Local retail sales tax	262,125	150,000	112,125
Federal land entitlement	70,747	45,000	25,747
United States government lease	29,441	25,000	4,441
Local alcoholic liquor tax	-	1,700	(1,700)
Mineral tax	7,388	2,800	4,588
Neighborhood revitalization	(15,236)	(16,733)	1,497
Tax Increment Financing (TIF)	(21,301)	(21,390)	89
Licenses and fees			
Officers' fees	52,390	25,000	27,390
Transfer from - Treasurer's Special Auto	34,781	20,000	14,781
Antique tag registration	6	350	(344)
District Court fees and reimbursements	22,011	10,000	12,011
Diversion fees	71,303	10,000	61,303
Uses of money and property			
Interest on invested funds	466,754	30,000	436,754
Rentals	-	4,000	(4,000)
Other			
Reimbursements	134,511	25,000	109,511
Law enforcement contracts - lake patrol	17,078	-	17,078
Prisoner board and work release	769	2,000	(1,231)
Emergency management	19,475	6,000	13,475
Ambulance collections	396,446	225,000	171,446
Solid waste collections	49,067	15,000	34,067
Booking fees	6,200	4,000	2,200
Inmate telephone commission	2,493	1,000	1,493
Other collections	12,674	-	12,674
Sale of surplus equipment	6,850	-	6,850
TOTAL RECEIPTS	4,545,414	3,379,794	1,165,620

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 60,706	$ 53,590	$ 7,116
Contractual services	5,254	3,500	1,754
Commodities	6	2,000	(1,994)
Department total	65,966	59,090	6,876
County Clerk			
Personal services	144,213	150,520	(6,307)
Contractual services	7,071	3,190	3,881
Commodities	1,485	1,050	435
Department total	152,769	154,760	(1,991)
County Treasurer			
Personal services	174,504	175,400	(896)
Contractual services	17,932	12,000	5,932
Commodities	891	5,000	(4,109)
Department total	193,327	192,400	927
County Attorney			
Personal services	135,609	133,670	1,939
Appeals	-	10,000	(10,000)
Contractual services	6,424	12,000	(5,576)
Commodities	2,919	4,000	(1,081)
Capital outlay	-	2,000	(2,000)
Department total	144,952	161,670	(16,718)
Register of Deeds			
Personal services	104,996	96,160	8,836
Contractual services	3,726	12,000	(8,274)
Commodities	4,120	6,200	(2,080)
Capital outlay	-	1,180	(1,180)
Department total	112,842	115,540	(2,698)
Sheriff			
Personal services	1,036,769	1,096,340	(59,571)
Contractual services	131,342	134,100	(2,758)
Commodities	91,433	130,600	(39,167)
Capital outlay	132,031	136,100	(4,069)
Prisoner medical expense	41,760	45,000	(3,240)
Food service	15,945	15,000	945
Department total	1,449,280	1,557,140	(107,860)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 23,894	$ 18,672	$ 5,222
Contractual services	23,686	33,861	(10,175)
Commodities	29,815	9,471	20,344
Department total	77,395	62,004	15,391
Ambulance			
Personal services	544,878	529,030	15,848
Contractual services	69,227	72,150	(2,923)
Commodities	55,354	70,000	(14,646)
Capital outlay	4,169	5,500	(1,331)
Education	5,198	5,750	(552)
Department total	678,826	682,430	(3,604)
Appraiser			
Personal services	167,845	152,220	15,625
Contractual services	29,237	27,250	1,987
Commodities	4,662	3,400	1,262
Capital outlay	-	1,500	(1,500)
Department total	201,744	184,370	17,374
Solid waste			
Personal services	36,060	34,000	2,060
Contractual services	43,276	42,560	716
Commodities	3,346	6,700	(3,354)
Capital outlay	2,242	1,000	1,242
Recycling	4,839	14,750	(9,911)
Department total	89,763	99,010	(9,247)
Courthouse - general expense			
Personal services	21,190	-	21,190
Contractual services	360,634	183,000	177,634
Commodities	17,419	100,000	(82,581)
Capital outlay	-	27,000	(27,000)
Computer upgrade	1,503	10,000	(8,497)
Emergency management	17,021	45,000	(27,979)
Liability insurance	-	70,000	(70,000)
Miscellaneous	144	-	144
Department total	417,911	435,000	(17,089)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	$ 65,745	$ 91,680	$ (25,935)
Commodities	2,222	3,800	(1,578)
Capital outlay	8,500	9,500	(1,000)
Department total	76,467	104,980	(28,513)
Economic development			
Personal services	89,250	71,500	17,750
Other			
North Central Regional Planning	3,500	3,500	-
4-H Barn	1,785	2,600	(815)
Juvenile Detention	-	15,000	(15,000)
Conservation District	36,308	36,308	-
County Fair Association	17,490	17,490	-
Historical preservation	42,030	42,030	-
Mental health	34,120	34,120	-
Mental retardation	30,115	30,115	-
Elderly	26,477	26,477	-
North Central Flint Hills Area Agency on Aging - health insurance	11,539	26,477	(14,938)
Senior Centers	102,900	102,900	-
LEPP - Salina-Saline County Health Department	12,500	12,500	-
Wilson Heritage Museum	3,250	3,250	-
Holyrood Historic Santa Fe Depot	750	750	-
Transfer to - Equipment Reserve Fund	230,000	-	230,000
Department total	552,764	353,517	199,247
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	4,303,256	4,233,411	69,845
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	109,511	(109,511)
TOTAL FOR COMPARISON	4,303,256	4,342,922	(39,666)
RECEIPTS OVER (UNDER) EXPENDITURES	242,158	(853,617)	1,095,775
UNENCUMBERED CASH, JANUARY 1	1,495,041	853,617	641,424
UNENCUMBERED CASH, DECEMBER 31	$ 1,737,199	$ -	$ 1,737,199

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,450,537	$ 2,408,493	$ 42,044
Delinquent tax	19,926	3,000	16,926
Motor vehicle tax	121,317	110,640	10,677
Recreational vehicle tax	3,157	3,218	(61)
16/20M truck tax	10,185	9,231	954
Commercial vehicle registration fees	5,692	5,479	213
Watercraft tax	-	3,450	(3,450)
Special highway gas tax	314,733	304,157	10,576
Neighborhood revitalization	(17,640)	(19,320)	1,680
Tax Increment Financing (TIF)	(24,661)	(24,698)	37
Reimbursed expenses	170,060	40,000	130,060
TOTAL RECEIPTS	3,053,306	2,843,650	209,656
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	691,073	824,500	(133,427)
Contractual services	157,919	139,815	18,104
Commodities	1,303,893	1,870,873	(566,980)
Capital outlay	5,127	250,000	(244,873)
Transfer to - Road and Bridge Equipment Fund	770,000	-	770,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,928,012	3,085,188	(157,176)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	130,060	(130,060)
TOTAL FOR COMPARISON	2,928,012	3,215,248	(287,236)
RECEIPTS OVER (UNDER) EXPENDITURES	125,294	(241,538)	366,832
UNENCUMBERED CASH, JANUARY 1	311,358	241,538	69,820
UNENCUMBERED CASH, DECEMBER 31	$ 436,652	$ -	$ 436,652

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 119,051	$ 116,969	$ 2,082
Delinquent tax	1,173	200	973
Motor vehicle tax	6,220	5,673	547
Recreational vehicle tax	162	165	(3)
16/20M truck tax	592	473	119
Commercial vehicle registration fees	292	281	11
Watercraft tax	-	177	(177)
Neighborhood revitalization	(857)	(942)	85
Tax Increment Financing (TIF)	(1,198)	(1,204)	6
Reimbursements - Federal Exchange Funds	1,178,306	-	1,178,306
TOTAL RECEIPTS	1,303,741	121,792	1,181,949
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	1,280,824	621,060	659,764
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	1,178,306	(1,178,306)
TOTAL FOR COMPARISON	1,280,824	1,799,366	(518,542)
RECEIPTS OVER (UNDER) EXPENDITURES	22,917	(499,268)	522,185
UNENCUMBERED CASH, JANUARY 1	639,964	499,268	140,696
UNENCUMBERED CASH, DECEMBER 31	$ 662,881	$ -	$ 662,881

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 178,889	$ 175,794	$ 3,095
Delinquent tax	1,366	300	1,066
Motor vehicle tax	9,735	8,879	856
Recreational vehicle tax	253	258	(5)
16/20M truck tax	636	741	(105)
Commercial vehicle registration fees	457	440	17
Watercraft tax	-	277	(277)
Neighborhood revitalization	(1,287)	(1,415)	128
Tax Increment Financing (TIF)	(1,800)	(1,808)	8
Sale of chemicals	39,116	100,000	(60,884)
Other reimbursements	92	10,000	(9,908)
TOTAL RECEIPTS	227,457	293,466	(66,009)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	138,973	144,000	(5,027)
Contractual services	12,677	18,000	(5,323)
Commodities			
Chemical	33,775	150,000	(116,225)
Other	3,952	8,500	(4,548)
Capital outlay	850	2,500	(1,650)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	190,227	323,000	(132,773)
RECEIPTS OVER (UNDER) EXPENDITURES	37,230	(29,534)	66,764
UNENCUMBERED CASH, JANUARY 1	82,290	29,534	52,756
UNENCUMBERED CASH, DECEMBER 31	$ 119,520	$ -	$ 119,520

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 132,468	$ 129,895	$ 2,573
Delinquent tax	1,754	-	1,754
Motor vehicle tax	14,170	12,924	1,246
Recreational vehicle tax	369	376	(7)
16/20M truck tax	685	1,078	(393)
Commercial vehicle registration fees	665	640	25
Watercraft tax	-	403	(403)
Neighborhood revitalization	(952)	(1,045)	93
Tax Increment Financing (TIF)	(1,330)	(1,336)	6
Bioterrorism reimbursement	-	800	(800)
Grants and reimbursements	330,704	85,000	245,704
TOTAL RECEIPTS	478,533	228,735	249,798
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	180,307	205,000	(24,693)
Contractual services	66,881	68,080	(1,199)
Commodities	159,974	134,800	25,174
Transfer to - Health Capital Outlay Fund	225,000	-	225,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	632,162	407,880	224,282
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	245,704	(245,704)
TOTAL FOR COMPARISON	632,162	653,584	(21,422)
RECEIPTS OVER (UNDER) EXPENDITURES	(153,629)	(179,145)	25,516
UNENCUMBERED CASH, JANUARY 1	391,281	179,145	212,136
UNENCUMBERED CASH, DECEMBER 31	$ 237,652	$ -	$ 237,652

ELLSWORTH COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Grants	$ 3,180	$ -	$ 3,180
Transfer from - Health Fund	225,000	-	225,000
TOTAL RECEIPTS	228,180	-	228,180
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	37,814	200,000	(162,186)
RECEIPTS OVER (UNDER) EXPENDITURES	187,186	(200,000)	387,186
UNENCUMBERED CASH, JANUARY 1	207,938	200,000	7,938
UNENCUMBERED CASH, DECEMBER 31	$ 395,124	$ -	$ 395,124

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 235,504	$ 231,566	$ 3,938
Delinquent tax	1,647	500	1,147
Motor vehicle tax	9,872	9,005	867
Recreational vehicle tax	257	262	(5)
16/20M truck tax	1,002	751	251
Commercial vehicle registration fees	463	446	17
Watercraft tax	-	281	(281)
Neighborhood revitalization	(1,696)	(1,856)	160
Tax Increment Financing (TIF)	(2,371)	(2,373)	2
TOTAL RECEIPTS	244,678	238,582	6,096
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	323,227	323,227	-
RECEIPTS OVER (UNDER) EXPENDITURES	(78,549)	(84,645)	6,096
UNENCUMBERED CASH, JANUARY 1	88,494	84,645	3,849
UNENCUMBERED CASH, DECEMBER 31	$ 9,945	$ -	$ 9,945

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,714,770	$ 1,685,377	$ 29,393
Delinquent tax	14,658	2,000	12,658
Motor vehicle tax	85,027	77,546	7,481
Recreational vehicle tax	2,213	2,255	(42)
16/20M truck tax	7,873	6,470	1,403
Commercial vehicle registration fees	3,989	3,840	149
Watercraft tax	-	2,418	(2,418)
Neighborhood revitalization	(12,343)	(13,545)	1,202
Tax Increment Financing (TIF)	(17,257)	(17,315)	58
TOTAL RECEIPTS	1,798,930	1,749,046	49,884
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	960,694	1,100,000	(139,306)
Social Security	258,605	270,000	(11,395)
KPERS	334,558	370,000	(35,442)
Unemployment tax	5,438	16,000	(10,562)
Workers' compensation	131,331	115,000	16,331
Other insurance	5,545	7,500	(1,955)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,696,171	1,878,500	(182,329)
RECEIPTS OVER (UNDER) EXPENDITURES	102,759	(129,454)	232,213
UNENCUMBERED CASH, JANUARY 1	144,179	129,454	14,725
UNENCUMBERED CASH, DECEMBER 31	$ 246,938	$ -	$ 246,938

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,894	$ 35,323	$ 571
Delinquent tax	486	200	286
Motor vehicle tax	1,860	1,697	163
Recreational vehicle tax	48	49	(1)
16/20M truck tax	-	142	(142)
Commercial vehicle registration fees	87	84	3
Watercraft tax	-	53	(53)
Neighborhood revitalization	(258)	(284)	26
Tax Increment Financing (TIF)	(361)	(364)	3
TOTAL RECEIPTS	37,756	36,900	856
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	427,535	662,416	(234,881)
RECEIPTS OVER (UNDER) EXPENDITURES	(389,779)	(625,516)	235,737
UNENCUMBERED CASH, JANUARY 1	640,587	625,516	15,071
UNENCUMBERED CASH, DECEMBER 31	$ 250,808	$ -	$ 250,808

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,623	$ 1,800	$ (177)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	-	8,436	(8,436)
RECEIPTS OVER (UNDER) EXPENDITURES	1,623	(6,636)	8,259
UNENCUMBERED CASH, JANUARY 1	11,019	6,636	4,383
UNENCUMBERED CASH, DECEMBER 31	$ 12,642	$ -	$ 12,642

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,106	$ 3,500	$ (394)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	-	65,755	(65,755)
RECEIPTS OVER (UNDER) EXPENDITURES	3,106	(62,255)	65,361
UNENCUMBERED CASH, JANUARY 1	65,715	62,255	3,460
UNENCUMBERED CASH, DECEMBER 31	$ 68,821	$ -	$ 68,821

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 66,586	$ 60,000	$ 6,586
Interest	3,944	250	3,694
TOTAL RECEIPTS	70,530	60,250	10,280
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	88,460	271,497	(183,037)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,930)	(211,247)	193,317
UNENCUMBERED CASH, JANUARY 1	198,082	211,247	(13,165)
UNENCUMBERED CASH, DECEMBER 31	$ 180,152	$ -	$ 180,152

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 1,238	$ 100	$ 1,138
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	-	63,154	(63,154)
RECEIPTS OVER (UNDER) EXPENDITURES	1,238	(63,054)	64,292
UNENCUMBERED CASH, JANUARY 1	69,971	63,054	6,917
UNENCUMBERED CASH, DECEMBER 31	$ 71,209	$ -	$ 71,209

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 245	$ 100	$ 145
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	3,300	17,852	(14,552)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,055)	(17,752)	14,697
UNENCUMBERED CASH, JANUARY 1	17,150	17,752	(602)
UNENCUMBERED CASH, DECEMBER 31	$ 14,095	$ -	$ 14,095

ELLSWORTH COUNTY, KANSAS

BRIDGE CONSTRUCTION SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 262,938	$ 250,000	$ 12,938
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	462,643	1,526,357	(1,063,714)
RECEIPTS OVER (UNDER) EXPENDITURES	(199,705)	(1,276,357)	1,076,652
UNENCUMBERED CASH, JANUARY 1	445,539	1,276,357	(830,818)
UNENCUMBERED CASH, DECEMBER 31	$ 245,834	$ -	$ 245,834

ELLSWORTH COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 262,938	$ 250,000	$ 12,938
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital improvement and equipping	430,305	816,471	(386,166)
RECEIPTS OVER (UNDER) EXPENDITURES	(167,367)	(566,471)	399,104
UNENCUMBERED CASH, JANUARY 1	380,292	566,471	(186,179)
UNENCUMBERED CASH, DECEMBER 31	$ 212,925	$ -	$ 212,925

ELLSWORTH COUNTY, KANSAS

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Opioid settlement payments	$ 11,376	$ -	$ 11,376
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	11,376	-	11,376
UNENCUMBERED CASH, JANUARY 1	11,542	-	11,542
UNENCUMBERED CASH, DECEMBER 31	$ 22,918	$ -	$ 22,918

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2024

Schedule 2-18
Page 1 of 3

	Road and Bridge Equipment	Equipment Reserve	Special Law Enforcement	Drug Prosecutor Trust	Health Memorials	Treasurer's Special Auto	Ambulance Memorials
RECEIPTS							
Fees	$ -	$ -	$ 3,010	$ -	$ -	$ 59,132	$ -
Forfeitures	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	10,437
Interest	-	-	-	-	-	13	-
Reimbursements	-	-	-	-	-	2,709	-
Transfer from:							
General Fund	-	230,000	-	-	-	-	-
Road and Bridge Fund	770,000	-	-	-	-	-	-
TOTAL RECEIPTS	770,000	230,000	3,010	-	-	61,854	10,437
EXPENDITURES AND TRANSFERS							
Supplies and postage	-	-	-	-	-	9,791	10,476
Training, meetings, dues, and publications	-	-	1,672	-	-	325	-
Capital outlay and improvements	615,292	11,693	1,966	-	-	8,756	-
MVL refunds	-	-	-	-	-	3,753	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	9,312	-
Transfer to - General Fund	-	-	-	-	-	34,781	-
TOTAL EXPENDITURES AND TRANSFERS	615,292	11,693	3,638	-	-	66,718	10,476
RECEIPTS OVER (UNDER) EXPENDITURES	154,708	218,307	(628)	-	-	(4,864)	(39)
UNENCUMBERED CASH, JANUARY 1	1,010,256	1,765,221	20,144	170	32	34,781	22,765
UNENCUMBERED CASH, DECEMBER 31	$ 1,164,964	$ 1,983,528	$ 19,516	$ 170	$ 32	$ 29,917	$ 22,726

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2024

	Prosecutor Administration Fees	Prosecuting Attorney Training	Bioterrorism Grant	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Ambulance Grant
RECEIPTS							
Federal and state payments and grants	$ -	$ -	$ 11,784	$ -	$ -	$ -	$ 81,041
Fees	132	5,504	-	6,784	1,697	1,697	-
Interest	-	-	-	461	163	53	-
TOTAL RECEIPTS	132	5,504	11,784	7,245	1,860	1,750	81,041
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	5,438	8,370	2,419	83	-
Supplies	-	-	-	-	-	-	-
Seminars, training, meetings, dues, and publications	-	4,200	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	-	-	80,620
TOTAL EXPENDITURES AND TRANSFERS	-	4,200	5,438	8,370	2,419	83	80,620
RECEIPTS OVER (UNDER) EXPENDITURES	132	1,304	6,346	(1,125)	(559)	1,667	421
UNENCUMBERED CASH, JANUARY 1	5,229	18,731	103,701	26,304	10,094	1,539	11,670
UNENCUMBERED CASH, DECEMBER 31	$ 5,361	$ 20,035	$ 110,047	$ 25,179	$ 9,535	$ 3,206	$ 12,091

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2024

	VIN Fees	K-9 Donations	Sheriff Education	ARPA Grant
RECEIPTS				
Fees	$ 3,533	$ -	$ -	$ -
Grants	-	-	-	24,250
Donations	-	-	3,422	-
TOTAL RECEIPTS	3,533	-	3,422	24,250
EXPENDITURES AND TRANSFERS				
Program expenditures	-	-	-	55,097
Supplies	500	188	-	-
Capital outlay and improvements	9,666	-	229,360	-
TOTAL EXPENDITURES AND TRANSFERS	10,166	188	229,360	55,097
RECEIPTS OVER (UNDER) EXPENDITURES	(6,633)	(188)	(225,938)	(30,847)
UNENCUMBERED CASH, JANUARY 1	28,417	4,219	227,793	50,847
UNENCUMBERED CASH, DECEMBER 31	$ 21,784	$ 4,031	$ 1,855	$ 20,000

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Ad valorem tax	$ 37,453	$ 36,753	$ 700
Delinquent tax	231	200	31
Motor vehicle tax	2,028	1,850	178
Recreational vehicle tax	53	54	(1)
16/20M vehicle tax	54	154	(100)
Commercial vehicle registration fees	95	92	3
Watercraft tax	-	58	(58)
Neighborhood revitalization	(270)	(296)	26
Tax Increment Financing (TIF)	(377)	(378)	1
TOTAL RECEIPTS	39,267	38,487	780
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Temporary Notes			
Principal	37,000	36,000	1,000
Interest	324	963	(639)
Cash-basis requirement	-	10,000	(10,000)
TOTAL EXPENDITURES	37,324	46,963	(9,639)
RECEIPTS OVER (UNDER) EXPENDITURES	1,943	(8,476)	10,419
UNENCUMBERED CASH, JANUARY 1	9,190	8,476	714
UNENCUMBERED CASH, DECEMBER 31	$ 11,133	$ -	$ 11,133

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, 2024

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 10,478,914	$ 16,711,171	$ 15,958,614	$ 11,231,471
Redemptions	145,627	141,642	160,291	126,978
Delinquent Personal Property Tax	21,404	32,903	23,988	30,319
Partial Payment Tax	4,393	1,518	772	5,139
Mineral Tax	-	11,530	11,530	-
Motor Vehicle Tax	2,287	871,277	873,564	-
Motor Vehicle Excise Tax	-	33	33	-
Commercial Vehicle Fees	-	37,630	37,630	-
Recreational Vehicle Tax	-	22,413	22,413	-
City/County Highway	-	359,038	359,038	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	168,884	168,884	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	-	619,509	619,509	-
Advance Tax	-	-	-	-
Neighborhood Revitalization	-	119,842	119,842	-
Ellsworth County - Tax Increment Financing (TIF)	-	199,926	199,926	-
Total Distributable Funds	10,865,017	19,297,316	18,556,034	11,606,299
State Funds				
Educational Building	-	121,355	121,355	-
Institutional Building	-	60,678	60,678	-
Motor Vehicle Combined	3,422	10,011	11,814	1,619
Commercial Vehicle Registration	-	105,418	105,418	-
Game and Park Licenses	169	2,046	2,046	169
Drivers Licenses	925	18,667	18,667	925
Heritage Trust	905	3,453	3,532	826
Motor Vehicle Licenses	1	476,220	476,220	1
Sales and Compensating Tax	22,597	322,423	327,633	17,387
Total State Funds	28,019	1,120,271	1,127,363	20,927

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, 2024

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Cities	$ 7,299	$ 2,441,308	$ 2,402,482	$ 46,125
Townships	703	1,008,232	1,003,179	5,756
School Districts	3,972	5,596,095	5,568,566	31,501
Cemeteries	2	4,117	4,073	46
Recreation District	-	15,509	15,432	77
Midway Extension District	227	171,811	170,555	1,483
Central Kansas Library	102	148,771	148,019	854
Watershed Districts	-	1,317	1,317	-
Fire Districts	2,577	143,056	142,656	2,977
Total Subdivision Funds	14,882	9,530,216	9,456,279	88,819
Other Agency Funds				
Payroll Clearing	-	2,646,509	2,646,509	-
Unclaimed Estates	395	-	-	395
Stray Animal	-	-	-	-
Long/Short Accounts	931	29,165	29,469	627
Health Claims	59,904	987,830	768,979	278,755
Ellsworth County Law Library	104,613	12,355	6,138	110,830
Total Other Agency Funds	165,843	3,675,859	3,451,095	390,607
TOTAL	$ 11,073,761	$ 33,623,662	$ 32,590,771	$ 12,106,652