ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

ELLSWORTH COUNTY, KANSAS

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LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, CPA

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, 2022, 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, 2022, 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, 2022, 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.

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

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 conducted was 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
June 21, 2023

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,464,291	$ 3,319,668	$ 3,922,634	$ 861,325	$ 187,007	$ 1,048,332
SPECIAL PURPOSE FUNDS						
Road and Bridge	175,430	2,528,879	2,283,628	420,681	5,106	425,787
Special Bridge	330,701	120,778	22,500	428,979	-	428,979
Noxious Weed	74,580	209,238	232,200	51,618	-	51,618
Health	210,724	373,974	372,149	212,549	-	212,549
Health Capital Outlay	182,115	25,000	-	207,115	-	207,115
Hospital Operations	16,912	202,823	125,000	94,735	-	94,735
Employee Benefits	198,659	1,599,114	1,653,112	144,661	97	144,758
County Building	752,283	9,987	134,342	627,928	-	627,928
Special Parks and Recreation	23,944	1,882	15,990	9,836	-	9,836
Special Alcohol and Drug	58,286	3,790	-	62,076	-	62,076
Ellsworth County 911	163,613	60,068	42,684	180,997	-	180,997
Emergency 911	68,754	-	-	68,754	-	68,754
Wireless 911	23,440	-	3,288	20,152	-	20,152
Bridge Construction Sales Tax	910,977	246,894	81,514	1,076,357	-	1,076,357
Hospital Sales Tax	595,855	246,894	151,278	691,471	-	691,471
Road and Bridge Equipment	729,447	150,000	-	879,447	-	879,447
Equipment Reserve	1,701,559	50,000	245,967	1,505,592	-	1,505,592
Special Law Enforcement	21,314	2,359	-	23,673	-	23,673
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	35,096	61,591	64,513	32,174	-	32,174

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, 2022

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	$ 23,874	$ 9,564	$ 14,696	$ 18,742	$ -	$ 18,742
Prosecutor Administrative Fees	4,759	430	-	5,189	-	5,189
Prosecuting Attorney Training	14,821	6,566	4,180	17,207	-	17,207
Bioterrorism Grant	37,892	93,867	51,107	80,652	-	80,652
Register of Deeds Technology	22,863	7,264	6,150	23,977	-	23,977
County Clerk Technology	9,913	1,817	1,113	10,617	-	10,617
County Treasurer Technology	8,235	1,817	-	10,052	-	10,052
Ambulance Grant	20,569	38,239	48,417	10,391	-	10,391
VIN Fees	20,236	4,240	-	24,476	-	24,476
K-9 Donations	5,140	50	719	4,471	-	4,471
Sheriff Education	1,285	300,150	55,861	245,574	562	246,136
ARPA Grant	332,192	664,701	754,439	242,454	-	242,454
BOND AND INTEREST FUND						
Bond and Interest	33,335	10,940	36,584	7,691	-	7,691
TOTAL FINANCIAL REPORTING ENTITY	$ 8,273,296	$ 10,352,584	$ 10,324,065	$ 8,301,815	$ 192,772	$ 8,494,587

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, 2022

COMPOSITION OF CASH	
Ellsworth County	
Checking accounts	$ 329,157
Money Market accounts	15,623,462
Certificates of deposit	3,185,345
Ellsworth County Temporary Notes, Series 2020	73,000
Other accounts	
Checking accounts	
Ellsworth County Law Library	103,889
Cash and cash items	47,054
TOTAL CASH	19,361,907
AGENCY FUNDS (SCHEDULE 3)	(10,867,320)
TOTAL FINANCIAL REPORTING ENTITY	$ 8,494,587

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

ELLSWORTH COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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 2022:

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.

Capital Project Fund

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

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 a municipality holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County held a revenue neutral rate hearing as part of the process for adoption of the 2022 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, 2022.

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, 2022, the County's carrying amount of deposits was $19,241,853 and the bank balance was $19,866,288. The bank balance was held by five banks, with 89% held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,352,951 was covered by FDIC; the remaining $18,513,337 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.

At December 31, 2022, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
General Obligation Temporary Notes, Series 2020	$ 73,000	$ 73,000	N/A

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

At December 31, 2022, long-term debt of the County included $73,000 general obligation temporary notes, Series 2020. The general obligation temporary notes were issued on June 25, 2020, in the principal amount of $143,000 and were purchased as investment by the County Treasurer with an interest rate of 1.75% and a maturity date of March 1, 2024. Current maturities of long-term debt and interest through maturities were as follows:

General Obligation Temporary Notes	Principal	Interest
2023	$ 36,000	$ 962
2024	37,000	324
	$ 73,000	$ 1,286

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report, which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $282,020 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,065,962. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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.kpers.org or can be obtained as described in the first paragraph above.

NOTE 6—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

The County's estimated liability for compensated absences at December 31, 2022, was $217,717.

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, 2022.

NOTE 7—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

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

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

NOTE 8—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

From Fund	To Fund	Amount	Statutory Authority
Treasurer's Special Auto	General	$ 35,098	K.S.A. 8-145
General	Equipment Reserve	50,000	K.S.A. 19-119
Road and Bridge	Road and Bridge Equipment	150,000	K.S.A. 68-141g
Health	Health Capital Outlay	25,000	K.S.A. 65-204

NOTE 9—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2022, the County's share of tax rebates totaled $43,128.

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, 2022, the County's share of tax reimbursements for the TIF District to the City of Ellsworth totaled $60,428.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2022

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 3,815,767	$ 182,241	$ 3,998,008	$ 3,922,634	$ (75,374)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,367,442	105,025	2,472,467	2,283,628	(188,839)
Special Bridge	384,246	-	384,246	22,500	(361,746)
Noxious Weed	259,500	-	259,500	232,200	(27,300)
Health	386,597	150,027	536,624	372,149	(164,475)
Health Capital Outlay	132,115	-	132,115	-	(132,115)
Hospital Operations	200,000	-	200,000	125,000	(75,000)
Employee Benefits	1,691,500	-	1,691,500	1,653,112	(38,388)
County Building	734,391	-	734,391	134,342	(600,049)
Special Parks and Recreation	35,348	-	35,348	15,990	(19,358)
Special Alcohol and Drug	60,965	-	60,965	-	(60,965)
Ellsworth County 911	234,161	-	234,161	42,684	(191,477)
Emergency 911	68,154	-	68,154	-	(68,154)
Wireless 911	23,690	-	23,690	3,288	(20,402)
Bridge Construction Sales Tax	1,113,187	-	1,113,187	81,514	(1,031,673)
Hospital Sales Tax	787,074	-	787,074	151,278	(635,796)
BOND AND INTEREST FUND					
Bond and Interest	46,584	-	46,584	36,584	(10,000)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,974,583	$ 1,936,662	$ 37,921
Delinquent tax	19,435	10,000	9,435
Interest and charges on delinquent taxes	42,832	18,000	24,832
Motor vehicle tax	97,388	83,508	13,880
Recreational vehicle tax	2,973	2,271	702
16/20M truck tax	9,647	7,666	1,981
Commercial vehicle registration fees	4,778	4,090	688
Watercraft tax	-	2,356	(2,356)
In lieu of tax	-	590,575	(590,575)
Local retail sales tax	244,473	100,000	144,473
Federal land entitlement	62,084	45,000	17,084
United States government lease	11,142	25,000	(13,858)
Local alcoholic liquor tax	2,337	2,500	(163)
Mineral tax	7,981	4,000	3,981
Neighborhood revitalization	(14,099)	(14,950)	851
Tax Increment Financing (TIF)	(19,754)	(20,707)	953
Licenses and fees			
Officers' fees	53,950	25,000	28,950
Transfer from - Treasurer's Special Auto	35,098	20,000	15,098
Antique tag registration	35	310	(275)
District Court fees and reimbursements	29,517	-	29,517
Diversion fees	65,386	500	64,886
Uses of money and property			
Interest on invested funds	79,873	30,000	49,873
Rentals	4,243	2,250	1,993
Other			
Reimbursements	204,491	22,250	182,241
Health Department reimbursement	-	2,500	(2,500)
Law enforcement contracts - lake patrol	18,334	-	18,334
Prisoner board and work release	2,240	2,000	240
Emergency management	21,341	6,000	15,341
Ambulance collections	297,424	225,000	72,424
Solid waste collections	40,106	11,000	29,106
Booking fees	4,485	6,000	(1,515)
Inmate telephone commission	-	2,500	(2,500)
Other collections	8,845	-	8,845
Sale of surplus equipment	8,500	-	8,500
TOTAL RECEIPTS	3,319,668	3,151,281	168,387

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 54,965	$ 46,300	$ 8,665
Contractual services	3,390	2,000	1,390
Commodities	41	1,200	(1,159)
Department total	58,396	49,500	8,896
County Clerk			
Personal services	127,894	135,442	(7,548)
Contractual services	17,254	2,087	15,167
Commodities	7,901	692	7,209
Department total	153,049	138,221	14,828
County Treasurer			
Personal services	168,912	162,773	6,139
Contractual services	11,552	12,000	(448)
Commodities	655	5,000	(4,345)
Department total	181,119	179,773	1,346
County Attorney			
Personal services	126,048	130,116	(4,068)
Appeals	-	10,000	(10,000)
Contractual services	5,204	11,000	(5,796)
Commodities	4,210	3,000	1,210
Capital outlay	-	2,000	(2,000)
Department total	135,462	156,116	(20,654)
Register of Deeds			
Personal services	84,171	84,500	(329)
Contractual services	5,096	12,000	(6,904)
Commodities	3,809	6,200	(2,391)
Capital outlay	-	1,180	(1,180)
Department total	93,076	103,880	(10,804)
Sheriff			
Personal services	1,009,431	934,711	74,720
Contractual services	122,788	154,000	(31,212)
Commodities	155,415	119,900	35,515
Capital outlay	174,954	106,100	68,854
Prisoner medical expense	44,086	50,000	(5,914)
Food service	20,088	25,000	(4,912)
Department total	1,526,762	1,389,711	137,051

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 29,738	$ 17,600	$ 12,138
Contractual services	23,026	31,767	(8,741)
Commodities	4,149	8,998	(4,849)
Department total	56,913	58,365	(1,452)
Ambulance			
Personal services	487,104	439,920	47,184
Contractual services	66,195	54,800	11,395
Commodities	52,364	52,000	364
Capital outlay	4,041	5,000	(959)
Education	8,931	5,000	3,931
Grant	1,150	-	1,150
Department total	619,785	556,720	63,065
Appraiser			
Personal services	143,555	144,820	(1,265)
Contractual services	76,955	26,230	50,725
Commodities	5,110	3,050	2,060
Capital outlay	-	1,250	(1,250)
Department total	225,620	175,350	50,270
Solid waste			
Personal services	49,170	35,000	14,170
Contractual services	21,634	36,600	(14,966)
Commodities	3,563	6,900	(3,337)
Capital outlay	-	1,000	(1,000)
Recycling	4,556	14,125	(9,569)
Department total	78,923	93,625	(14,702)
Courthouse - general expense			
Contractual services	286,436	175,000	111,436
Commodities	17,007	100,000	(82,993)
Capital outlay	-	27,000	(27,000)
Computer upgrade	1,246	10,000	(8,754)
Emergency management	30,503	45,000	(14,497)
Liability insurance	-	70,000	(70,000)
Miscellaneous	972	-	972
Department total	336,164	427,000	(90,836)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	$ 49,681	$ 91,680	$ (41,999)
Commodities	2,081	3,800	(1,719)
Capital outlay	1,410	9,500	(8,090)
Department total	53,172	104,980	(51,808)
Economic development			
Personal services	58,576	69,500	(10,924)
Other			
North Central Regional Planning	3,500	3,500	-
4-H Barn	2,283	2,500	(217)
Juvenile Detention	-	15,000	(15,000)
Conservation District	33,500	33,500	-
County Fair Association	15,500	15,500	-
Historical preservation	41,000	41,000	-
Mental health	30,377	30,377	-
Mental retardation	28,599	28,599	-
Elderly	32,000	32,000	-
North Central Flint Hills Area Agency on Aging	1,540	-	1,540
North Central Flint Hills Area Agency on Aging - health insurance	17,318	21,050	(3,732)
Senior Centers	73,500	73,500	-
LEPP - Salina-Saline County Health Department	12,500	12,500	-
Wilson Heritage Museum	2,000	2,000	-
Holyrood Historic Santa Fe Depot	2,000	2,000	-
Transfer to - Equipment Reserve Fund	50,000	-	50,000
Department total	345,617	313,026	32,591
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,922,634	3,815,767	106,867
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	182,241	(182,241)
TOTAL FOR COMPARISON	3,922,634	3,998,008	(75,374)
RECEIPTS OVER (UNDER) EXPENDITURES	(602,966)	(664,486)	61,520
UNENCUMBERED CASH, JANUARY 1	1,464,291	664,486	799,805
UNENCUMBERED CASH, DECEMBER 31	$ 861,325	$ -	$ 861,325

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,969,377	$ 1,931,576	$ 37,801
Delinquent tax	19,135	3,000	16,135
Motor vehicle tax	96,995	85,231	11,764
Recreational vehicle tax	2,959	2,317	642
16/20M truck tax	8,962	7,823	1,139
Commercial vehicle registration fees	4,765	4,087	678
Watercraft tax	-	2,406	(2,406)
Special highway gas tax	315,423	289,550	25,873
Neighborhood revitalization	(14,061)	(14,512)	451
Tax Increment Financing (TIF)	(19,701)	(20,100)	399
Reimbursed expenses	145,025	40,000	105,025
TOTAL RECEIPTS	2,528,879	2,331,378	197,501
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	734,220	803,000	(68,780)
Contractual services	117,666	100,480	17,186
Commodities	1,271,030	1,233,962	37,068
Capital outlay	10,712	230,000	(219,288)
Transfer to - Road and Bridge Equipment Fund	150,000	-	150,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,283,628	2,367,442	(83,814)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	105,025	(105,025)
TOTAL FOR COMPARISON	2,283,628	2,472,467	(188,839)
RECEIPTS OVER (UNDER) EXPENDITURES	245,251	(36,064)	281,315
UNENCUMBERED CASH, JANUARY 1	175,430	36,064	139,366
UNENCUMBERED CASH, DECEMBER 31	$ 420,681	$ -	$ 420,681

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 114,448	$ 112,223	$ 2,225
Delinquent tax	1,641	200	1,441
Motor vehicle tax	5,644	5,267	377
Recreational vehicle tax	173	143	30
16/20M truck tax	557	483	74
Commercial vehicle registration fees	277	253	24
Watercraft tax	-	149	(149)
Neighborhood revitalization	(817)	(827)	10
Tax Increment Financing (TIF)	(1,145)	(1,145)	-
TOTAL RECEIPTS	120,778	116,746	4,032
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	22,500	384,246	(361,746)
RECEIPTS OVER (UNDER) EXPENDITURES	98,278	(267,500)	365,778
UNENCUMBERED CASH, JANUARY 1	330,701	267,500	63,201
UNENCUMBERED CASH, DECEMBER 31	$ 428,979	$ -	$ 428,979

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 123,017	$ 120,686	$ 2,331
Delinquent tax	1,011	300	711
Motor vehicle tax	6,034	5,168	866
Recreational vehicle tax	184	140	44
16/20M truck tax	436	474	(38)
Commercial vehicle registration fees	298	248	50
Watercraft tax	-	146	(146)
Neighborhood revitalization	(878)	(922)	44
Tax Increment Financing (TIF)	(1,231)	(1,277)	46
Sale of chemicals	80,359	72,000	8,359
Other reimbursements	8	10,000	(9,992)
TOTAL RECEIPTS	209,238	206,963	2,275
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	104,314	120,000	(15,686)
Contractual services	12,646	19,000	(6,354)
Commodities			
Chemical	108,872	110,000	(1,128)
Other	3,868	8,000	(4,132)
Capital outlay	2,500	2,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	232,200	259,500	(27,300)
RECEIPTS OVER (UNDER) EXPENDITURES	(22,962)	(52,537)	29,575
UNENCUMBERED CASH, JANUARY 1	74,580	52,537	22,043
UNENCUMBERED CASH, DECEMBER 31	$ 51,618	$ -	$ 51,618

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 132,394	$ 129,865	$ 2,529
Delinquent tax	1,231	165	1,066
Motor vehicle tax	6,513	5,347	1,166
Recreational vehicle tax	199	145	54
16/20M truck tax	560	491	69
Commercial vehicle registration fees	320	256	64
Watercraft tax	-	151	(151)
Neighborhood revitalization	(945)	(957)	12
Tax Increment Financing (TIF)	(1,325)	(1,325)	-
Bioterrorism reimbursement	-	800	(800)
Grants and reimbursements	235,027	85,000	150,027
TOTAL RECEIPTS	373,974	219,938	154,036
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	204,096	194,447	9,649
Contractual services	30,708	56,400	(25,692)
Commodities	112,345	135,750	(23,405)
Transfer to - Health Capital Outlay Fund	25,000	-	25,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	372,149	386,597	(14,448)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	150,027	(150,027)
TOTAL FOR COMPARISON	372,149	536,624	(164,475)
RECEIPTS OVER (UNDER) EXPENDITURES	1,825	(166,659)	168,484
UNENCUMBERED CASH, JANUARY 1	210,724	166,659	44,065
UNENCUMBERED CASH, DECEMBER 31	$ 212,549	$ -	$ 212,549

ELLSWORTH COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Health Fund	$ 25,000	$ -	$ 25,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	132,115	(132,115)
RECEIPTS OVER (UNDER) EXPENDITURES	25,000	(132,115)	157,115
UNENCUMBERED CASH, JANUARY 1	182,115	132,115	50,000
UNENCUMBERED CASH, DECEMBER 31	$ 207,115	$ -	$ 207,115

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 193,651	$ 190,024	$ 3,627
Delinquent tax	1,702	500	1,202
Motor vehicle tax	9,476	5,267	4,209
Recreational vehicle tax	289	143	146
16/20M truck tax	557	483	74
Commercial vehicle registration fees	469	253	216
Watercraft tax	-	149	(149)
Neighborhood revitalization	(1,383)	(1,544)	161
Tax Increment Financing (TIF)	(1,938)	(2,138)	200
TOTAL RECEIPTS	202,823	193,137	9,686
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	125,000	200,000	(75,000)
RECEIPTS OVER (UNDER) EXPENDITURES	77,823	(6,863)	84,686
UNENCUMBERED CASH, JANUARY 1	16,912	6,863	10,049
UNENCUMBERED CASH, DECEMBER 31	$ 94,735	$ -	$ 94,735

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,522,485	$ 1,493,189	$ 29,296
Delinquent tax	13,816	2,000	11,816
Motor vehicle tax	74,780	69,397	5,383
Recreational vehicle tax	2,279	1,887	392
16/20M truck tax	5,939	6,369	(430)
Commercial vehicle registration fees	3,684	3,328	356
Watercraft tax	-	1,959	(1,959)
Neighborhood revitalization	(10,870)	(10,990)	120
Tax Increment Financing (TIF)	(15,230)	(15,222)	(8)
Reimbursements - Health Department	-	10,000	(10,000)
Other reimbursements	2,231	-	2,231
TOTAL RECEIPTS	1,599,114	1,561,917	37,197
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	996,847	976,500	20,347
Social Security	245,875	255,000	(9,125)
KPERS	298,223	330,000	(31,777)
Unemployment tax	25,786	15,000	10,786
Workers' compensation	51,745	115,000	(63,255)
Other insurance	34,636	-	34,636
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,653,112	1,691,500	(38,388)
RECEIPTS OVER (UNDER) EXPENDITURES	(53,998)	(129,583)	75,585
UNENCUMBERED CASH, JANUARY 1	198,659	129,583	69,076
UNENCUMBERED CASH, DECEMBER 31	$ 144,661	$ -	$ 144,661

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 157	$ -	$ 157
Delinquent tax	1,156	200	956
Motor vehicle tax	112	5,267	(5,155)
Recreational vehicle tax	5	143	(138)
16/20M truck tax	557	483	74
Commercial vehicle registration fees	-	253	(253)
Watercraft tax	-	149	(149)
Neighborhood revitalization	-	(827)	827
Tax Increment Financing (TIF)	-	(1,145)	1,145
Reimbursements	8,000	-	8,000
TOTAL RECEIPTS	9,987	4,523	5,464
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	134,342	734,391	(600,049)
RECEIPTS OVER (UNDER) EXPENDITURES	(124,355)	(729,868)	605,513
UNENCUMBERED CASH, JANUARY 1	752,283	729,868	22,415
UNENCUMBERED CASH, DECEMBER 31	$ 627,928	$ -	$ 627,928

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,882	$ 2,500	$ (618)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	15,990	35,348	(19,358)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,108)	(32,848)	18,740
UNENCUMBERED CASH, JANUARY 1	23,944	32,848	(8,904)
UNENCUMBERED CASH, DECEMBER 31	$ 9,836	$ -	$ 9,836

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,790	$ 5,000	$ (1,210)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	-	60,965	(60,965)
RECEIPTS OVER (UNDER) EXPENDITURES	3,790	(55,965)	59,755
UNENCUMBERED CASH, JANUARY 1	58,286	55,965	2,321
UNENCUMBERED CASH, DECEMBER 31	$ 62,076	$ -	$ 62,076

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 60,068	$ 60,000	$ 68
Interest	-	250	(250)
TOTAL RECEIPTS	60,068	60,250	(182)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	42,684	234,161	(191,477)
RECEIPTS OVER (UNDER) EXPENDITURES	17,384	(173,911)	191,295
UNENCUMBERED CASH, JANUARY 1	163,613	173,911	(10,298)
UNENCUMBERED CASH, DECEMBER 31	$ 180,997	$ -	$ 180,997

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 200	$ (200)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	-	68,154	(68,154)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(67,954)	67,954
UNENCUMBERED CASH, JANUARY 1	68,754	67,954	800
UNENCUMBERED CASH, DECEMBER 31	$ 68,754	$ -	$ 68,754

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 125	$ (125)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	3,288	23,690	(20,402)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,288)	(23,565)	20,277
UNENCUMBERED CASH, JANUARY 1	23,440	23,565	(125)
UNENCUMBERED CASH, DECEMBER 31	$ 20,152	$ -	$ 20,152

ELLSWORTH COUNTY, KANSAS

BRIDGE CONSTRUCTION SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 246,894	$ 210,000	$ 36,894
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	81,514	1,113,187	(1,031,673)
RECEIPTS OVER (UNDER) EXPENDITURES	165,380	(903,187)	1,068,567
UNENCUMBERED CASH, JANUARY 1	910,977	903,187	7,790
UNENCUMBERED CASH, DECEMBER 31	$ 1,076,357	$ -	$ 1,076,357

ELLSWORTH COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 246,894	$ 210,000	$ 36,894
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital improvement and equipping	151,278	787,074	(635,796)
RECEIPTS OVER (UNDER) EXPENDITURES	95,616	(577,074)	672,690
UNENCUMBERED CASH, JANUARY 1	595,855	577,074	18,781
UNENCUMBERED CASH, DECEMBER 31	$ 691,471	$ -	$ 691,471

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2022

Schedule 2-17
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	$ -	$ -	$ -	$ -	$ -	$ 59,707	$ -
Forfeitures	-	-	2,359	-	-	-	-
Donations	-	-	-	-	-	-	9,564
Interest	-	-	-	-	-	16	-
Reimbursements	-	-	-	-	-	1,868	-
Transfer from:							
General Fund	-	50,000	-	-	-	-	-
Road and Bridge Fund	150,000	-	-	-	-	-	-
TOTAL RECEIPTS	150,000	50,000	2,359	-	-	61,591	9,564
EXPENDITURES AND TRANSFERS							
Supplies and postage	-	-	-	-	-	10,226	-
Training, meetings, dues, and publications	-	-	-	-	-	986	-
Capital outlay and improvements	-	245,967	-	-	-	4,584	14,696
MVL refunds	-	-	-	-	-	4,653	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	8,966	-
Transfer to - General Fund	-	-	-	-	-	35,098	-
TOTAL EXPENDITURES AND TRANSFERS	-	245,967	-	-	-	64,513	14,696
RECEIPTS OVER (UNDER) EXPENDITURES	150,000	(195,967)	2,359	-	-	(2,922)	(5,132)
UNENCUMBERED CASH, JANUARY 1	729,447	1,701,559	21,314	170	32	35,096	23,874
UNENCUMBERED CASH, DECEMBER 31	$ 879,447	$ 1,505,592	$ 23,673	$ 170	$ 32	$ 32,174	$ 18,742

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2022

	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	$ -	$ -	$ 93,867	$ -	$ -	$ -	$ 38,239
Fees	430	6,566	-	7,264	1,817	1,817	-
Interest	-	-	-	-	-	-	-
TOTAL RECEIPTS	430	6,566	93,867	7,264	1,817	1,817	38,239
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	51,107	-	-	-	750
Supplies	-	-	-	-	49	-	3,673
Seminars, training, meetings, dues, and publications	-	4,180	-	-	-	-	10,399
Capital outlay and improvements	-	-	-	6,150	1,064	-	33,595
TOTAL EXPENDITURES AND TRANSFERS	-	4,180	51,107	6,150	1,113	-	48,417
RECEIPTS OVER (UNDER) EXPENDITURES	430	2,386	42,760	1,114	704	1,817	(10,178)
UNENCUMBERED CASH, JANUARY 1	4,759	14,821	37,892	22,863	9,913	8,235	20,569
UNENCUMBERED CASH, DECEMBER 31	$ 5,189	$ 17,207	$ 80,652	$ 23,977	$ 10,617	$ 10,052	$ 10,391

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2022

Schedule 2-17
Page 3 of 3

	VIN Fees	K-9 Donations	Sheriff Education	ARPA Grant
RECEIPTS				
Fees	$ 4,240	$ -	$ -	$ -
Grants	-	-	300,000	642,621
Donations	-	50	-	-
Reimbursements	-	-	-	22,080
Sales	-	-	150	-
TOTAL RECEIPTS	4,240	50	300,150	664,701
EXPENDITURES AND TRANSFERS				
Program expenditures	-	-	3,863	754,439
Contractual services	-	-	-	-
Supplies	-	-	-	-
Capital outlay and improvements	-	-	51,998	-
Canine	-	719	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	719	55,861	754,439
RECEIPTS OVER (UNDER) EXPENDITURES	4,240	(669)	244,289	(89,738)
UNENCUMBERED CASH, JANUARY 1	20,236	5,140	1,285	332,192
UNENCUMBERED CASH, DECEMBER 31	$ 24,476	$ 4,471	$ 245,574	$ 242,454

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Ad valorem tax	$ 10,453	$ 10,209	$ 244
Delinquent tax	121	779	(658)
Motor vehicle tax	504	1,795	(1,291)
Recreational vehicle tax	15	49	(34)
16/20M vehicle tax	-	165	(165)
Commercial vehicle registration fees	25	-	25
Watercraft tax	-	51	(51)
Neighborhood revitalization	(74)	(248)	174
Tax Increment Financing (TIF)	(104)	(344)	240
TOTAL RECEIPTS	10,940	12,456	(1,516)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Temporary Notes			
Principal	35,000	35,000	-
Interest	1,584	1,584	-
Cash-basis requirement	-	10,000	(10,000)
TOTAL EXPENDITURES	36,584	46,584	(10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(25,644)	(34,128)	8,484
UNENCUMBERED CASH, JANUARY 1	33,335	34,128	(793)
UNENCUMBERED CASH, DECEMBER 31	$ 7,691	$ -	$ 7,691

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, 2022

Schedule 3
Page 1 of 2

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 9,481,033	$ 15,380,699	$ 14,665,332	$ 10,196,400
Redemptions	151,819	138,728	162,738	127,809
Delinquent Personal Property Tax	27,792	21,093	30,390	18,495
Partial Payment Tax	4,569	18,496	19,490	3,575
Mineral Tax	-	15,962	15,962	-
Motor Vehicle Tax	14,133	783,410	781,302	16,241
Motor Vehicle Excise Tax	-	138	138	-
Commercial Vehicle Fees	-	33,536	33,536	-
Recreational Vehicle Tax	504	22,904	23,388	20
City/County Highway	-	359,825	359,825	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	37,140	37,140	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	-	144,509	-	144,509
Advance Tax	73	1,056	-	1,129
Neighborhood Revitalization	-	113,735	113,735	-
Ellsworth County - Tax Increment Financing (TIF)	-	184,769	184,769	-
Total Distributable Funds	9,892,315	17,256,000	16,427,745	10,720,570
State Funds				
Educational Building	-	116,179	116,179	-
Institutional Building	-	58,089	58,089	-
Motor Vehicle Combined	2,825	9,142	8,938	3,029
Commercial Vehicle Registration	-	117,024	117,024	-
Game and Park Licenses	169	2,891	2,891	169
Drivers Licenses	883	20,981	20,894	970
Heritage Trust	1,599	3,632	4,180	1,051
Motor Vehicle Licenses	1	465,252	465,252	1
Sales and Compensating Tax	18,506	334,296	320,012	32,790
Total State Funds	23,983	1,127,486	1,113,459	38,010

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, 2022

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Cities	$ -	$ 2,317,132	$ 2,317,132	$ -
Townships	-	954,833	954,833	-
School Districts	77,812	5,394,339	5,472,151	-
Cemeteries	-	5,961	5,961	-
Recreation District	-	16,578	16,578	-
Midway Extension District	-	186,638	186,638	-
Central Kansas Library	-	145,692	145,692	-
Watershed Districts	-	1,458	1,458	-
Fire Districts	2,625	136,777	136,674	2,728
Total Subdivision Funds	80,437	9,159,408	9,237,117	2,728
Other Agency Funds				
Payroll Clearing	-	4,940,668	4,940,668	-
Unclaimed Estates	395	-	-	395
Stray Animal	849	1,009	1,206	652
Long/Short Accounts	3,863	46,974	49,761	1,076
Flexible Spending	2,640	-	2,640	-
Ellsworth County				
District Court	55,127	630,569	685,696	-
Law Library	96,558	13,581	6,250	103,889
Total Other Agency Funds	159,432	5,632,801	5,686,221	106,012
TOTAL	$ 10,156,167	$ 33,175,695	$ 32,464,542	$ 10,867,320