

ELLIS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

ELLIS COUNTY, KANSAS
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For the Year Ended December 31, 2018

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Hays, Kansas 67601-4465

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Ellis County, Kansas
Hays, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Ellis County, Kansas** as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Ellis County, Kansas** as of December 31, 2018, 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.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Ellis County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 9, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 15, 2019

ELLIS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 4,854,373	7,416	20,782,376	21,824,942	3,819,223	1,370,013	5,189,236
Special Purpose Funds							
Special Highway Improvement Fund	919,774	-	684,950	267,420	1,337,304	-	1,337,304
Fair Deposit Fund	20,981	-	24,350	23,075	22,256	850	23,106
Special Parks and Recreation Fund	1,530	-	5,431	4,000	2,961	-	2,961
Special Alcohol Fund	2,491	-	8,210	7,500	3,201	-	3,201
Risk Management Reserve Fund	419,100	-	-	-	419,100	-	419,100
Capital Improvement Reserve Fund	471,546	-	300,000	19,715	751,831	2,591	754,422
Capital Equipment Reserve Fund	2,885,065	-	1,392,494	822,698	3,454,861	217,900	3,672,761
New Generation 911 Fund	196,996	-	216,186	132,506	280,676	4,501	285,177
Register of Deeds Technology Fund	151,899	-	34,438	1,320	185,017	-	185,017
County Clerk Technology Fund	29,098	-	8,609	-	37,707	-	37,707
County Treasurer Technology Fund	29,098	-	8,609	-	37,707	-	37,707
Munjor Grant Fund	-	-	3,887	3,887	-	-	-
Sales Tax Fund	1,333,285	-	2,954,193	2,875,790	1,411,688	-	1,411,688
Dane G. Hansen Grant Fund	111	-	-	-	111	-	111
Bond and Interest Fund							
Debt Service Fund	60,650	-	533,500	533,500	60,650	-	60,650
Capital Project Fund							
Highway 40 Road Improvement Fund	8,749	-	-	-	8,749	-	8,749
Business Funds							
Solid Waste Fund	514,138	-	1,184,926	1,155,096	543,968	62,772	606,740
Solid Waste Depreciation Reserve Fund	364,784	-	150,000	-	514,784	-	514,784
Solid Waste Post-Closure Fund	203,333	-	50,000	-	253,333	-	253,333
Trust Funds							
Drug Enforcement Unit Trust Fund	107,447	-	48,331	51,036	104,742	-	104,742
Oil and Gas Depletion Trust Fund	425,864	-	-	-	425,864	-	425,864
Prosecuting Attorney's Training Fund	11,675	-	3,263	-	14,938	-	14,938
Special Motor Vehicle Fund	-	-	235,158	235,158	-	8,407	8,407
Total Primary Government	<u>13,011,987</u>	<u>7,416</u>	<u>28,628,911</u>	<u>27,957,643</u>	<u>13,690,671</u>	<u>1,667,034</u>	<u>15,357,705</u>
Related Municipal Entity							
Rural Fire District No. 1							
General Fund	98,591	-	601,610	664,934	35,267	19,612	54,879
Special Fire Machinery Fund	51,071	-	126,692	127,678	50,085	113,049	163,134
Total Related Municipal Entity	<u>149,662</u>	<u>-</u>	<u>728,302</u>	<u>792,612</u>	<u>85,352</u>	<u>132,661</u>	<u>218,013</u>
Total Primary Government (Excluding Distributable and Agency Funds)	<u>\$ 13,161,649</u>	<u>7,416</u>	<u>29,357,213</u>	<u>28,750,255</u>	<u>13,776,023</u>	<u>1,799,695</u>	<u>15,575,718</u>

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

ELLIS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Composition of Cash:	
Checking Accounts	\$ 11,463,132
Savings Accounts	19,080,441
Certificates of Deposit	12,250,000
Kansas Municipal Investment Pool	1,168,077
Cash on Hand	<u>181,213</u>
Total Primary Government and Related Municipal Entity	44,142,863
Distributable Funds per Schedule 3-1	(26,691,334)
Agency Funds per Schedule 3-2	<u>(1,875,811)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u><u>15,575,718</u></u>

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

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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

Financial Reporting Entity

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

Ellis County Rural Fire District No. 1

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

Ellis County Housing Authority

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

Ellis County, Kansas Public Building Commission

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

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

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Basis of Accounting

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

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

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

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

Restricted Assets

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

Reimbursements

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

NOTE 2 - BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project fund, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Fair Deposit Fund, Risk Management Reserve Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Munjor Grant Fund, Sales Tax Fund, and Dane G. Hansen Grant Fund.

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

NOTE 3 - DEPOSITS AND INVESTMENTS

Ellis County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

As of December 31, 2018, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 1,171,700	1,171,700	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2018, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$42,974,786 and the bank balance was \$44,044,436. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,837,088 was covered by federal depository insurance and \$42,207,348 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2018, the County had invested \$1,171,700 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ellis County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Debt Service Fund	K.S.A. 19-2661	\$ 533,500
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	1,387,749
General Fund	Special Highway Improvement Fund	K.S.A. 68-590	500,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	300,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	57,593
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119	126,692
Solid Waste Fund	Solid Waste Depreciation Reserve Fund	K.S.A. 19-119	150,000
Solid Waste Fund	Solid Waste Post-Closure Fund	K.S.A. 19-119	50,000

NOTE 5 - LITIGATION

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

NOTE 6 - RISK MANAGEMENT

Ellis County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-

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Notes to Financial Statement
December 31, 2018

Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

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

NOTE 7 - GRANTS AND SHARED REVENUES

Ellis County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Returned Checks Fund by \$286, which is in violation of K.S.A. 10-1113.

NOTE 9 - DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions for employees, with the exception of the County Administrator and Health Administrator. As part of the County Administrator's employment contract, the County makes contributions to fund the 457(b) plan.

NOTE 10 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Ellis County, Kansas participates in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report that includes financial statements and

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$555,130 for KPERS and \$545,251 for KP&F for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,535,253 and \$5,055,937 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

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December 31, 2018

NOTE 12 - COMPENSATED ABSENCES

Paid Time Off

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

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

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

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

The accrued benefit schedule for extended leave acquired is based on years of service. Employees with less than five years of service will not be paid for their extended leave hours upon termination. The potential liability for paid time off at December 31, 2018 was \$466,449. This is reflected in the financial statement.

As of December 31, 2018, the total liability for accrued extended leave earned pre-1992 was \$5,039, which is reflected in the financial statements. The total liability for the remaining extended leave was \$154,362. This is not reflected in the financial statement.

Compensatory Time

Payment for accrued compensatory time upon termination of employment shall be calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is higher. Compensatory time is accrued at 1 ½ hours for each hour of overtime worked up to 40 hours. The potential liability for compensatory time at December 31, 2018 was \$2,014. This is reflected in the financial statement.

Shared Leave Program

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

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

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

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ellis County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated cost to close and clean the transfer station is \$21,905. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is \$35,220, which could fluctuate based on the amount of waste stored in the facility at a given time. The estimated total current cost of the landfill closure and post-closure care cost of \$1,054,831 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2018.

The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County did not recognize any monitoring costs for 2018. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 – LONG-TERM DEBT

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

General Obligation Bonds

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

KDHE Revolving Loan

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

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Changes in long-term liabilities for the County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013	2.0-2.25%	5/8/2013	\$ 4,960,000	9/1/2028	\$ 3,150,000	-	(470,000)	2,680,000	63,500
Revolving Loan									
Kansas Dept. of Health and Environment	2.58%	9/30/2003	59,056	9/1/2026	29,185	-	(3,083)	26,102	733
Capital Leases									
HSE Leasing - Energy Performance	4.23%	7/13/2011	538,398	7/1/2023	277,605	-	(277,605)	-	2,406
Stryker Flex Financial - EMS	0.00%	12/19/2014	186,654	1/20/2018	37,328	-	(37,328)	-	-
Public Building Commission Administrative Center	2.0-3.0%	7/1/2013	990,000	9/1/2023	625,000	-	(95,000)	530,000	18,750
Public Building Commission Courthouse/Jail/EMS	2.25-2.5%	7/1/2013	3,230,000	9/1/2018	2,795,000	-	(2,795,000)	-	(69,875)
Caterpillar Financial RM500 Reclaimer	3.87%	7/7/2017	609,666	7/7/2024	609,666	-	(64,650)	545,016	(23,153)
Total Contractual Indebtedness - County					<u>7,523,784</u>	<u>-</u>	<u>(3,742,666)</u>	<u>3,781,118</u>	<u>(7,639)</u>
Related Municipal Entity Debt									
Capital Leases									
Commerce Bank - Catherine Co 2 Truck 422	2.05%	2/19/2013	100,953	2/19/2019	35,726	-	(17,335)	18,391	718
Commerce Bank - Victoria Co 4 Truck 444 & Ellis Co 6 Truck 464	2.15%	3/27/2013	335,664	4/1/2020	128,201	-	(49,470)	78,731	2,438
Commerce Bank - Fire Equipment	1.03%	6/17/2014	156,000	7/1/2019	48,520	-	(32,182)	16,338	831
Commerce Bank Radio Equipment	3.79%	12/29/2017	132,340	12/29/2022	132,340	-	(24,536)	107,804	5,016
Total Contractual Indebtedness - RME					<u>344,787</u>	<u>-</u>	<u>(123,523)</u>	<u>221,264</u>	<u>9,003</u>
Total Contractual Indebtedness					<u>\$ 7,868,571</u>	<u>-</u>	<u>(3,866,189)</u>	<u>4,002,382</u>	<u>1,364</u>

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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

Issue	YEAR						Total
	2019	2020	2021	2022	2023	2024 - 2028	
Principal							
General Obligation Bonds	\$ 480,000	485,000	495,000	505,000	515,000	200,000	2,680,000
Revolving Loan	3,171	3,261	3,354	3,450	3,548	9,318	26,102
Capital Leases	167,196	174,842	177,593	185,451	188,423	181,511	1,075,016
Total Principal - County	650,367	663,103	675,947	693,901	706,971	390,829	3,781,118
Interest							
General Obligation Bonds	54,100	44,500	34,800	24,900	14,800	13,500	186,600
Revolving Loan	653	571	486	399	309	364	2,782
Capital Leases	36,507	30,861	24,960	18,951	12,680	6,292	130,251
Total Interest - County	91,260	75,932	60,246	44,250	27,789	20,156	319,633
Total Principal and Interest - County	741,627	739,035	736,193	738,151	734,760	410,985	4,100,751
Related Municipal Entity Debt							
Principal							
Capital Leases	110,735	54,623	27,433	28,473	-	-	221,264
Interest							
Capital Leases	5,984	3,397	2,119	1,079	-	-	12,579
Total Principal and Interest - RME	116,719	58,020	29,552	29,552	-	-	233,843
Total Principal and Interest	\$ 858,346	797,055	765,745	767,703	734,760	410,985	4,334,594

ELLIS COUNTY, KANSAS

Regulatory-Required Supplementary Information

ELLIS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 23,629,803	-	23,629,803	21,824,942	(1,804,861)
Special Purpose Funds					
Special Parks and Recreation Fund	4,000	-	4,000	4,000	-
Special Alcohol Fund	7,500	-	7,500	7,500	-
New Generation 911 Fund	160,575	-	160,575	132,506	(28,069)
Bond and Interest Fund					
Debt Service Fund	533,500	-	533,500	533,500	-
Business Fund					
Solid Waste Fund	1,236,757	-	1,236,757	1,155,096	(81,661)
Related Municipal Entity					
Rural Fire District No. 1 General Fund	685,361	-	685,361	664,934	(20,427)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 15,783,189	16,661,927	16,112,961	548,966
Revitalization Rebate	(23,083)	(17,896)	(20,747)	2,851
Intergovernmental	918,238	919,991	897,661	22,330
Licenses and Fees	407,956	376,049	431,356	(55,307)
Health Fees	168,096	123,150	126,200	(3,050)
Noxious Weed Fees	494,089	487,216	480,000	7,216
EMS Fees	918,435	990,421	975,000	15,421
Building Rent	158,900	163,467	148,302	15,165
Federal Aid	530,606	223,522	125,000	98,522
State Aid	62,707	36,541	20,000	16,541
Use of Money and Property	119,535	340,898	35,000	305,898
Reimbursed Expenses	78,043	78,603	23,000	55,603
Miscellaneous	256,800	340,894	32,535	308,359
Transfers In	58,822	57,593	-	57,593
Total Receipts	<u>19,932,333</u>	<u>20,782,376</u>	<u>19,386,268</u>	<u>1,396,108</u>
Expenditures				
County Appraiser	547,708	577,967	602,860	(24,893)
County Attorney	772,128	831,490	866,742	(35,252)
County Commissioners	228,636	245,398	253,698	(8,300)
County Clerk	297,419	324,215	325,490	(1,275)
Unified Courts	344,257	356,429	390,545	(34,116)
Information Technology	599,176	618,651	652,175	(33,524)
Register of Deeds	196,353	218,137	208,020	10,117
County Treasurer	483,141	487,800	560,581	(72,781)
Sheriff	3,483,741	3,425,583	3,705,626	(280,043)
Coroner	71,406	79,597	92,490	(12,893)
Emergency Preparedness	71,206	204,824	73,637	131,187
Election	57,125	89,201	81,199	8,002
Juvenile Detention	8,311	67,456	24,000	43,456
County Administrator	261,653	278,211	274,179	4,032
Health	477,672	542,656	523,737	18,919
Public Works	4,341,556	4,355,668	5,237,313	(881,645)
Noxious Weed	841,988	864,841	928,469	(63,628)
Environmental, Planning and Zoning	159,759	188,492	196,073	(7,581)
Emergency Medical Service	2,701,167	2,776,996	2,829,969	(52,973)
Building and Grounds	692,239	537,355	664,560	(127,205)
Jail	43,412	-	-	-
Communication Center	88,125	20,704	102,140	(81,436)
Fair	92,023	76,588	79,140	(2,552)
Fair Building Rentals	82,762	91,330	93,335	(2,005)
Courthouse General	-	149,308	175,845	(26,537)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Appropriations				
High Plains Mental Health	\$ 271,148	280,000	280,000	-
Hays Area Children's Center	148,588	153,000	153,000	-
DSNWK	238,407	240,000	240,000	-
Senior Citizens	132,135	132,048	132,048	-
Ellis County Coalition for Economical Development	46,068	-	28,610	(28,610)
Soil Conservation District	72,675	72,646	72,646	-
Extension Council	256,446	-	-	-
Historical Society	96,854	96,797	96,797	-
Ellis County Junior Free Fair	3,143	3,143	-	3,143
Humane Society of the High Plains	4,500	4,500	4,500	-
Ellis Alliance Association	4,835	4,835	-	4,835
Access Transportation	60,014	60,000	60,000	-
Hays Arts Council	3,385	3,385	6,528	(3,143)
County	28,228	33,364	-	33,364
Administrator's Contingency	461,660	85,732	182,450	(96,718)
Contingency Reserve - Oil and Gas Depletion	682,109	123,257	-	123,257
Transfers Out	1,623,036	2,721,249	3,033,825	(312,576)
Lease Payment	120,750	402,089	397,576	4,513
Total Expenditures	<u>21,196,944</u>	<u>21,824,942</u>	<u>23,629,803</u>	<u>(1,804,861)</u>
Receipts Over (Under) Expenditures	(1,264,611)	(1,042,566)		
Unencumbered Cash - Beginning	6,019,680	4,854,373		
Prior Year Cancelled Encumbrances	<u>99,304</u>	<u>7,416</u>		
Unencumbered Cash - Ending	\$ <u>4,854,373</u>	<u>3,819,223</u>		

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Appraiser				
Personal Services	\$ 482,190	512,867	535,371	(22,504)
Contractual Services	58,146	58,433	61,039	(2,606)
Commodities	5,830	5,119	6,000	(881)
Capital Outlay	1,548	1,548	450	1,098
Reimbursements	(6)	-	-	-
Total County Appraiser	<u>\$ 547,708</u>	<u>577,967</u>	<u>602,860</u>	<u>(24,893)</u>
County Attorney				
Personal Services	\$ 744,781	806,714	823,942	(17,228)
Contractual Services	19,849	15,303	26,100	(10,797)
Commodities	7,498	8,156	9,000	(844)
Capital Outlay	-	1,317	7,700	(6,383)
Total County Attorney	<u>\$ 772,128</u>	<u>831,490</u>	<u>866,742</u>	<u>(35,252)</u>
County Commissioners				
Personal Services	\$ 113,771	116,174	124,017	(7,843)
Contractual Services	111,691	125,923	125,068	855
Commodities	3,174	3,301	4,613	(1,312)
Total County Commissioners	<u>\$ 228,636</u>	<u>245,398</u>	<u>253,698</u>	<u>(8,300)</u>
County Clerk				
Personal Services	\$ 290,022	312,452	308,401	4,051
Contractual Services	7,641	11,179	12,719	(1,540)
Commodities	1,388	1,292	4,370	(3,078)
Reimbursements	(1,632)	(708)	-	(708)
Total County Clerk	<u>\$ 297,419</u>	<u>324,215</u>	<u>325,490</u>	<u>(1,275)</u>
Unified Courts				
Contractual Services	\$ 323,826	338,617	351,845	(13,228)
Commodities	20,787	16,268	15,900	368
Capital Outlay	7,237	4,713	22,800	(18,087)
Reimbursements	(7,593)	(3,169)	-	(3,169)
Total Unified Courts	<u>\$ 344,257</u>	<u>356,429</u>	<u>390,545</u>	<u>(34,116)</u>
Information Technology				
Personal Services	\$ 328,464	352,252	337,534	14,718
Contractual Services	250,983	233,926	286,141	(52,215)
Commodities	20,477	25,675	28,500	(2,825)
Capital Outlay	1,374	6,798	-	6,798
Reimbursements	(2,122)	-	-	-
Total Information Technology	<u>\$ 599,176</u>	<u>618,651</u>	<u>652,175</u>	<u>(33,524)</u>

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Register of Deeds				
Personal Services	\$ 187,591	209,711	194,595	15,116
Contractual Services	4,829	4,908	7,425	(2,517)
Commodities	3,933	3,518	6,000	(2,482)
Total Register of Deeds	<u>\$ 196,353</u>	<u>218,137</u>	<u>208,020</u>	<u>10,117</u>
County Treasurer				
Personal Services	\$ 421,808	424,747	465,115	(40,368)
Contractual Services	56,044	56,248	84,466	(28,218)
Commodities	5,307	6,805	11,000	(4,195)
Capital Outlay	492	-	-	-
Reimbursements	(510)	-	-	-
Total County Treasurer	<u>\$ 483,141</u>	<u>487,800</u>	<u>560,581</u>	<u>(72,781)</u>
Sheriff				
Personal Services	\$ 2,762,690	2,839,451	2,923,501	(84,050)
Contractual Services	556,270	426,284	622,675	(196,391)
Commodities	164,591	150,506	159,450	(8,944)
Capital Outlay	19,035	17,333	-	17,333
Reimbursements	(18,845)	(7,991)	-	(7,991)
Total Sheriff	<u>\$ 3,483,741</u>	<u>3,425,583</u>	<u>3,705,626</u>	<u>(280,043)</u>
Coroner				
Personal Services	\$ 31,071	32,064	31,990	74
Contractual Services	40,335	47,533	60,500	(12,967)
Total Coroner	<u>\$ 71,406</u>	<u>79,597</u>	<u>92,490</u>	<u>(12,893)</u>
Emergency Preparedness				
Personal Services	\$ 53,543	56,463	54,598	1,865
Contractual Services	14,377	15,343	15,789	(446)
Commodities	3,286	3,018	3,250	(232)
Capital Outlay	-	130,000	-	130,000
Total Emergency Preparedness	<u>\$ 71,206</u>	<u>204,824</u>	<u>73,637</u>	<u>131,187</u>
Election				
Personal Services	\$ 17,350	20,585	18,284	2,301
Contractual Services	34,598	44,267	54,415	(10,148)
Commodities	5,177	24,349	5,500	18,849
Capital Outlay	-	-	3,000	(3,000)
Total Election	<u>\$ 57,125</u>	<u>89,201</u>	<u>81,199</u>	<u>8,002</u>

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Juvenile Detention				
Contractual Services	\$ 8,311	67,456	24,000	43,456
County Administrator				
Personal Services	\$ 209,728	224,418	217,252	7,166
Contractual Services	50,566	52,923	55,556	(2,633)
Commodities	1,349	870	1,171	(301)
Capital Outlay	10	-	200	(200)
Total County Administrator	\$ 261,653	278,211	274,179	4,032
Health				
Personal Services	\$ 341,736	322,521	356,337	(33,816)
Contractual Services	24,584	84,758	35,150	49,608
Commodities	110,358	127,761	132,250	(4,489)
Capital Outlay	994	7,616	-	7,616
Total Health	\$ 477,672	542,656	523,737	18,919
Public Works				
Personal Services	\$ 2,416,516	2,389,220	2,647,559	(258,339)
Contractual Services	744,873	754,088	466,842	287,246
Commodities	1,193,971	1,183,072	1,531,942	(348,870)
Capital Outlay	15,614	98,284	590,970	(492,686)
Reimbursements	(29,418)	(68,996)	-	(68,996)
Total Public Works	\$ 4,341,556	4,355,668	5,237,313	(881,645)
Noxious Weed				
Personal Services	\$ 160,569	173,996	170,791	3,205
Contractual Services	7,661	3,558	4,909	(1,351)
Commodities	764,584	692,282	752,769	(60,487)
Capital Outlay	1,697	2,108	-	2,108
Reimbursements	(92,523)	(7,103)	-	(7,103)
Total Noxious Weed	\$ 841,988	864,841	928,469	(63,628)
Environmental, Planning and Zoning				
Personal Services	\$ 158,551	186,001	189,548	(3,547)
Contractual Services	1,052	2,178	4,850	(2,672)
Commodities	687	822	1,675	(853)
Reimbursements	(531)	(509)	-	(509)
Total Environmental, Planning and Zoning	\$ 159,759	188,492	196,073	(7,581)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Emergency Medical Service				
Personal Services	\$ 2,436,712	2,579,342	2,588,608	(9,266)
Contractual Services	105,878	108,984	127,261	(18,277)
Commodities	158,827	103,888	114,100	(10,212)
Capital Outlay	4,900	2,032	-	2,032
Reimbursements	(5,150)	(17,250)	-	(17,250)
Total Emergency Medical Service	<u>\$ 2,701,167</u>	<u>2,776,996</u>	<u>2,829,969</u>	<u>(52,973)</u>
Building and Grounds				
Personal Services	\$ 162,295	174,630	171,585	3,045
Contractual Services	377,315	306,645	394,525	(87,880)
Commodities	61,796	47,022	61,850	(14,828)
Capital Outlay	92,595	9,058	36,600	(27,542)
Reimbursements	(1,762)	-	-	-
Total Building and Grounds	<u>\$ 692,239</u>	<u>537,355</u>	<u>664,560</u>	<u>(127,205)</u>
Jail				
Personal Services	\$ 43,412	-	-	-
Communication Center				
Contractual Services	\$ 84,921	18,598	23,640	(5,042)
Commodities	1,702	511	7,000	(6,489)
Capital Outlay	1,502	1,595	71,500	(69,905)
Total Communication Center	<u>\$ 88,125</u>	<u>20,704</u>	<u>102,140</u>	<u>(81,436)</u>
Fair				
Personal Services	\$ 382	13	-	13
Contractual Services	65,619	61,884	56,140	5,744
Commodities	6,982	6,116	23,000	(16,884)
Capital Outlay	19,040	8,575	-	8,575
Total Fair	<u>\$ 92,023</u>	<u>76,588</u>	<u>79,140</u>	<u>(2,552)</u>
Fair Building Rentals				
Personal Services	\$ 21,905	25,493	23,381	2,112
Contractual Services	51,076	53,819	60,754	(6,935)
Commodities	9,619	11,525	9,200	2,325
Capital Outlay	162	493	-	493
Total Fair Building Rentals	<u>\$ 82,762</u>	<u>91,330</u>	<u>93,335</u>	<u>(2,005)</u>
Courthouse General				
Contractual Services	\$ -	6,770	171,345	(164,575)
Commodities	-	137,705	1,500	136,205
Capital Outlay	-	4,833	3,000	1,833
Total Courthouse General	<u>\$ -</u>	<u>149,308</u>	<u>175,845</u>	<u>(26,537)</u>

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 500,000	500,000
Miscellaneous	-	24,470
State Aid	364,945	160,480
Total Receipts	<u>864,945</u>	<u>684,950</u>
Expenditures		
Contractual Services	365,297	265,480
Capital Outlay	53,543	1,940
Total Expenditures	<u>418,840</u>	<u>267,420</u>
Receipts Over (Under) Expenditures	446,105	417,530
Unencumbered Cash - Beginning	<u>473,669</u>	<u>919,774</u>
Unencumbered Cash - Ending	<u>\$ 919,774</u>	<u>1,337,304</u>

ELLIS COUNTY, KANSAS
Fair Deposit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Rent	\$ 22,150	24,350
Expenditures		
Insurance	3,699	5,200
Contractual	-	250
Refunds	15,390	17,625
Total Expenditures	19,089	23,075
Receipts Over (Under) Expenditures	3,061	1,275
Unencumbered Cash - Beginning	17,920	20,981
Unencumbered Cash - Ending	\$ 20,981	22,256

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 4,443	5,431	<u>3,661</u>	<u>1,770</u>
Expenditures				
Appropriations	<u>5,000</u>	4,000	<u>4,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(557)	1,431		
Unencumbered Cash - Beginning	<u>2,087</u>	1,530		
Unencumbered Cash - Ending	\$ <u>1,530</u>	<u>2,961</u>		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 6,844	8,210	<u>7,004</u>	<u>1,206</u>
Expenditures				
Contractual Services	<u>7,500</u>	7,500	<u>7,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	(656)	710		
Unencumbered Cash - Beginning	<u>3,147</u>	2,491		
Unencumbered Cash - Ending	\$ <u>2,491</u>	3,201		

ELLIS COUNTY, KANSAS
Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 100,000	300,000
Expenditures		
Capital Outlay	31,779	19,715
Receipts Over (Under) Expenditures	68,221	280,285
Unencumbered Cash - Beginning	403,325	471,546
Unencumbered Cash - Ending	\$ <u>471,546</u>	<u>751,831</u>

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 640,336	1,387,749
Reimbursements	-	4,745
Total Receipts	<u>640,336</u>	<u>1,392,494</u>
Expenditures		
Contractual Services	-	5,488
Commodities	14,625	-
Capital Outlay	367,745	779,879
Lease Payment	37,331	37,331
Transfers Out	20,000	-
Total Expenditures	<u>439,701</u>	<u>822,698</u>
Receipts Over (Under) Expenditures	200,635	569,796
Unencumbered Cash - Beginning	<u>2,684,430</u>	<u>2,885,065</u>
Unencumbered Cash - Ending	<u>\$ 2,885,065</u>	<u>3,454,861</u>

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 214,333	214,320	180,000	34,320
Use of Money and Property	1,068	1,866	-	1,866
Total Receipts	<u>215,401</u>	<u>216,186</u>	<u>180,000</u>	<u>36,186</u>
Expenditures				
Contractual Services	46,022	132,506	160,575	(28,069)
Commodities	3,789	-	-	-
Capital Outlay	288,738	-	-	-
Total Expenditures	<u>338,549</u>	<u>132,506</u>	<u>160,575</u>	<u>(28,069)</u>
Receipts Over (Under) Expenditures	(123,148)	83,680		
Unencumbered Cash - Beginning	<u>320,144</u>	<u>196,996</u>		
Unencumbered Cash - Ending	\$ <u>196,996</u>	<u>280,676</u>		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 34,706	34,438
Expenditures		
Capital Outlay	1,969	1,320
Receipts Over (Under) Expenditures	32,737	33,118
Unencumbered Cash - Beginning	119,162	151,899
Unencumbered Cash - Ending	\$ 151,899	185,017

ELLIS COUNTY, KANSAS
County Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,677	8,609
Expenditures	-	-
Receipts Over (Under) Expenditures	8,677	8,609
Unencumbered Cash - Beginning	20,421	29,098
Unencumbered Cash - Ending	<u>\$ 29,098</u>	<u>37,707</u>

ELLIS COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 8,677	8,609
Expenditures	-	-
Receipts Over (Under) Expenditures	8,677	8,609
Unencumbered Cash - Beginning	20,421	29,098
Unencumbered Cash - Ending	<u>\$ 29,098</u>	<u>37,707</u>

ELLIS COUNTY, KANSAS
Munjoy Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

ELLIS COUNTY, KANSAS
Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Proceeds	\$ 3,108,699	2,939,060
Use of Money and Property	10,667	15,133
Total Receipts	<u>3,119,366</u>	<u>2,954,193</u>
Expenditures		
Contractual Services	-	3,597
Capital Outlay	-	7,317
Rent to Public Building Commission	2,870,267	2,864,876
Total Expenditures	<u>2,870,267</u>	<u>2,875,790</u>
Receipts Over (Under) Expenditures	249,099	78,403
Unencumbered Cash - Beginning	<u>1,084,186</u>	<u>1,333,285</u>
Unencumbered Cash - Ending	<u>\$ 1,333,285</u>	<u>1,411,688</u>

ELLIS COUNTY, KANSAS
Dane G. Hansen Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Grants	\$ 100,000	-
Expenditures		
Capital Outlay	100,000	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	111	111
Unencumbered Cash - Ending	\$ 111	111

ELLIS COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 382,700	533,500	533,500	-
Expenditures				
Bond Principal	460,000	470,000	470,000	-
Bond Interest	72,700	63,500	63,500	-
Total Expenditures	532,700	533,500	533,500	-
Receipts Over (Under) Expenditures	(150,000)	-		
Unencumbered Cash - Beginning	210,650	60,650		
Unencumbered Cash - Ending	\$ 60,650	60,650		

ELLIS COUNTY, KANSAS
Highway 40 Road Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	8,749	8,749
Unencumbered Cash - Ending	\$ 8,749	8,749

ELLIS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collection Fees	\$ 1,068,820	1,140,862	1,061,000	79,862
Reimbursed Expenses	10,265	7,805	-	7,805
State Grants	-	1,151	-	1,151
Miscellaneous	31,246	35,108	41,000	(5,892)
Total Receipts	<u>1,110,331</u>	<u>1,184,926</u>	<u>1,102,000</u>	<u>82,926</u>
Expenditures				
Personal Services	255,012	295,529	288,567	6,962
Contractual Services	618,225	613,977	652,950	(38,973)
Commodities	42,455	38,596	49,540	(10,944)
Capital Outlay	6,755	6,994	130,700	(123,706)
Transfers Out	200,000	200,000	115,000	85,000
Total Expenditures	<u>1,122,447</u>	<u>1,155,096</u>	<u>1,236,757</u>	<u>(81,661)</u>
Receipts Over (Under) Expenditures	(12,116)	29,830		
Unencumbered Cash - Beginning	<u>526,254</u>	<u>514,138</u>		
Unencumbered Cash - Ending	<u>\$ 514,138</u>	<u>543,968</u>		

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 150,000	150,000
Expenditures	-	-
Receipts Over (Under) Expenditures	150,000	150,000
Unencumbered Cash - Beginning	214,784	364,784
Unencumbered Cash - Ending	\$ 364,784	514,784

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	50,000
Expenditures	-	-
Receipts Over (Under) Expenditures	50,000	50,000
Unencumbered Cash - Beginning	153,333	203,333
Unencumbered Cash - Ending	\$ 203,333	253,333

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 1,033	-
Interest	363	941
Drug Enforcement Receipts	93,780	47,390
Total Receipts	95,176	48,331
Expenditures		
Public Safety	69,731	51,036
Receipts Over (Under) Expenditures	25,445	(2,705)
Unencumbered Cash - Beginning	82,002	107,447
Unencumbered Cash - Ending	\$ 107,447	104,742

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 3,070	3,263
Expenditures	-	-
Receipts Over (Under) Expenditures	3,070	3,263
Unencumbered Cash - Beginning	8,605	11,675
Unencumbered Cash - Ending	\$ 11,675	14,938

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 233,539	235,158
Expenditures		
Personal Services	169,186	147,356
Contractual Services	23,052	20,878
Commodities	2,479	7,790
Capital Outlay	-	1,541
Transfers Out	38,822	57,593
Total Expenditures	233,539	235,158
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 432,750	547,638	541,084	6,554
Federal Aid	3,290	-	-	-
Sale of Assets	-	16,435	-	16,435
Miscellaneous	17,359	37,537	4,500	33,037
Total Receipts	<u>453,399</u>	<u>601,610</u>	<u>545,584</u>	<u>56,026</u>
Expenditures				
Personal Services	95,874	100,257	99,906	351
Contractual Services	197,192	206,268	184,006	22,262
Commodities	63,750	78,417	72,000	6,417
Capital Outlay	2,922	20,775	2,000	18,775
Lease Payments	102,973	132,525	103,000	29,525
Transfers Out	120,640	126,692	126,692	-
Emergency/Disaster Contingency	-	-	97,757	(97,757)
Total Expenditures	<u>583,351</u>	<u>664,934</u>	<u>685,361</u>	<u>(20,427)</u>
Receipts Over (Under) Expenditures	(129,952)	(63,324)		
Unencumbered Cash - Beginning	<u>228,543</u>	<u>98,591</u>		
Unencumbered Cash - Ending	\$ <u>98,591</u>	<u>35,267</u>		

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 Special Fire Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 1,500	-
Transfers In	120,640	126,692
Total Receipts	122,140	126,692
Expenditures		
Commodities	5,842	-
Capital Outlay	130,798	127,678
Total Expenditures	136,640	127,678
Receipts Over (Under) Expenditures	(14,500)	(986)
Unencumbered Cash - Beginning	65,571	51,071
Unencumbered Cash - Ending	\$ <u>51,071</u>	<u>50,085</u>

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 24,632,744	39,079,051	38,986,593	24,725,202
Vehicle Tax	50,933	2,515,334	2,517,992	48,275
Vehicle Excise Tax	21,333	40,815	43,553	18,595
Delinquent Personal Property	89,102	102,626	44,662	147,066
Delinquent Real Estate	210,052	326,485	94,824	441,713
Partial Delinquent Personal Property	75,976	68	573	75,471
Partial Delinquent Real Estate	50,175	5,297	48,316	7,156
Severance Tax	-	133,725	94,205	39,520
Special Assessment	369,340	559,284	593,644	334,980
Transient Deposit	50	-	-	50
Returned Checks	(1,113)	23,296	22,469	(286)
Concealed Gun Application	4,123	1,853	-	5,976
Motor Vehicle Tax	798,844	1,643,481	1,834,626	607,699
Total Distributable Funds	<u>26,301,559</u>	<u>44,431,315</u>	<u>44,281,457</u>	<u>26,451,417</u>
Clearing Accounts	<u>653</u>	<u>65,463</u>	<u>65,664</u>	<u>452</u>
Unclaimed Money	<u>1,329</u>	<u>-</u>	<u>-</u>	<u>1,329</u>
Revitalization Program	<u>2,250</u>	<u>53,984</u>	<u>52,884</u>	<u>3,350</u>
Drug Forfeiture	<u>2,002</u>	<u>3,383</u>	<u>-</u>	<u>5,385</u>
State Funds				
State Institutional Building	-	213,063	213,063	-
State Educational Building	-	426,125	426,125	-
Total State Funds	<u>-</u>	<u>639,188</u>	<u>639,188</u>	<u>-</u>
Subdivision Funds				
Cities	-	339,969	339,969	-
Townships	-	10,014	10,014	-
School Districts	-	19,473,933	19,473,933	-
Improvement Districts	267,969	91,291	129,859	229,401
Other Special Districts	-	671,211	671,211	-
Fire Districts	-	24,556	24,556	-
Cemeteries	-	586	586	-
Total Subdivision Funds	<u>267,969</u>	<u>20,611,560</u>	<u>20,650,128</u>	<u>229,401</u>
Total	<u>\$ 26,575,762</u>	<u>65,804,893</u>	<u>65,689,321</u>	<u>26,691,334</u>

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 106,732	1,200,046	1,231,082	75,696
Advance Escrow Fund	513,971	1,375,122	1,343,623	545,470
County Attorney's Office	49,788	37,094	40,000	46,882
Drug Court Grant Fund	-	10,506	6,950	3,556
County Attorney Restitution Account	100	16,437	16,437	100
County Attorney Trust Account	2,085	34,722	29,482	7,325
Clerk of District Court Office	92,653	2,343,047	2,338,332	97,368
Sheriff Office	133	101,906	101,906	133
Sheriff Memorial Fund	-	78	-	78
Sheriff - Special Stray	1,640	-	-	1,640
Drug Enforcement Trust II Fund	31,114	4,937	28,785	7,266
Community Corrections - Adult Fund	376,986	800,797	765,741	412,042
Community Corrections - Parole Fund	79,745	149,266	148,515	80,496
Community Corrections - Byrne Grant	143	36,161	36,161	143
Community Corrections - Dom/Violence	(8,402)	32,955	28,330	(3,777)
Community Corrections - Mentor Grant	(6,648)	20,066	15,307	(1,889)
NWKJS-Case Management	9,159	75,024	77,355	6,828
NWKJS-Intake	9,237	200,882	180,221	29,898
NWKJS-JISP	59,804	289,865	283,129	66,540
NWKJS-Diversion	22,240	205,222	205,895	21,567
NWKJS-Juvenile Justice Auth	57,930	11,900	1,683	68,147
NWKJS-Diversion Program Fee	2,560	20,632	-	23,192
NWKJS-JISP Program Fees	3,088	31,071	-	34,159
NWKJS-EMD	(137)	8,070	7,933	-
NWKJS-Admin Services	-	17,161	2,031	15,130
NWKJS-Court Services	255	255	510	-
NWKJS-Reinvestment Grant	71,040	106,559	39,951	137,648
Court Trustee/Child Support Fund	37,393	70,856	68,897	39,352
Sheriff's Commissary Fund	15,041	39,149	9,304	44,886
NWKS Homeland Security	2,915	-	1,800	1,115
Doonan Trucking CID	-	16,771	16,771	-
Buckeye Wind - In Lieu of Tax	-	56,130.00	56,130	-
Ellis County Free Fair	110,196	221,882	217,258	114,820
Total Agency Funds	\$ 1,640,761	7,534,569	7,299,519	1,875,811