ELLIS COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

ELLIS COUNTY, KANSAS
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INDEPENDENT AUDITORS' REPORT

To the County Commission
Ellis County, Kansas
Hays, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated May 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

May 5, 2026

ELLIS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 4,882,334	6,560	31,451,354	31,756,819	**4,583,429**	2,437,815	**7,021,244**
Special Purpose Funds							
Special Highway Improvement Fund	3,950,037	27,199	2,114,080	1,342,680	**4,748,636**	174,269	**4,922,905**
Fair Deposit Fund	26,953	-	26,980	24,130	**29,803**	1,700	**31,503**
Special Parks and Recreation Fund	15,739	-	7,195	7,730	**15,204**	-	**15,204**
Special Alcohol Fund	23,085	-	10,187	7,730	**25,542**	-	**25,542**
Capital Improvement Reserve Fund	1,316,545	-	1,672,139	660,559	**2,328,125**	73,600	**2,401,725**
Capital Equipment Reserve Fund	3,379,150	650	1,586,510	1,210,026	**3,756,284**	360,618	**4,116,902**
New Generation 911 Fund	594,000	-	235,289	242,096	**587,193**	65,513	**652,706**
Register of Deeds Technology Fund	210,913	-	30,568	157,118	**84,363**	-	**84,363**
County Clerk Technology Fund	84,690	-	7,642	10,449	**81,883**	-	**81,883**
County Treasurer Technology Fund	35,852	-	7,642	5,915	**37,579**	-	**37,579**
Munjor Grant Fund	-	-	3,887	3,887	**-**	-	**-**
Sales Tax Fund	136,448	-	2,946	-	**139,394**	-	**139,394**
General Sales Tax 2020 Fund	887,668	-	984,102	900,000	**971,770**	-	**971,770**
Health Care Sales Tax 2020 Fund	1,639,035	-	2,380,590	2,200,000	**1,819,625**	-	**1,819,625**
ARPA Fund	-	-	-	-	**-**	219,737	**219,737**
Municipalities Fight Addiction Fund	59,842	-	33,335	803	**92,374**	-	**92,374**
Drug Enforcement Unit Trust Fund	150,618	-	3,574	28,171	**126,021**	-	**126,021**
Donations Fund	191,791	-	-	64,806	**126,985**	3,425	**130,410**
Bond and Interest Fund							
Debt Service Fund	97,760	-	546,275	562,550	**81,485**	-	**81,485**
Business Funds							
Solid Waste Fund	1,001,897	-	1,771,016	1,504,531	**1,268,382**	106,635	**1,375,017**
Solid Waste Depreciation Reserve Fund	85,183	-	34,998	93,932	**26,249**	22,592	**48,841**
Solid Waste Post-Closure Fund	253,809	-	-	-	**253,809**	-	**253,809**
Trust Funds							
Oil and Gas Depletion Trust Fund	425,864	-	-	-	**425,864**	-	**425,864**
Prosecuting Attorney's Training Fund	32,583	-	3,932	2,588	**33,927**	1,450	**35,377**
Special Motor Vehicle Fund	-	-	310,937	310,937	**-**	12,368	**12,368**
Total Primary Government	19,481,796	34,409	43,225,178	41,097,457	**21,643,926**	3,479,722	**25,123,648**
Related Municipal Entity							
Rural Fire District No. 1							
General Fund	125,013	202	798,061	813,624	**109,652**	78,652	**188,304**
Special Fire Machinery Fund	122,118	44,619	66,621	56,943	**176,415**	29,442	**205,857**
Total Related Municipal Entity	247,131	44,821	864,682	870,567	**286,067**	108,094	**394,161**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 19,728,927	79,230	44,089,860	41,968,024	**21,929,993**	3,587,816	**25,517,809**

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, 2025

Composition of Cash		
Checking Accounts	$	**34,548,226**
Savings Accounts		**13,481,075**
Investments		**17,446,354**
Certificates of Deposit		**3,000,000**
Cash on Hand		**198,793**
Total Primary Government and Related Municipal Entity		**68,674,448**
Distributable Funds per Schedule 3-1		**(39,686,412)**
Agency Funds per Schedule 3-2		**(3,470,227)**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$	**25,517,809**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Ellis County Rural Fire District No. 1

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

Ellis County Housing Authority

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

Ellis County, Kansas Public Building Commission

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

Ellis County Library Board

Ellis County Library Board consists of six members appointed by the **Ellis County, Kansas** Commissioners and operates under the authority of K.S.A. 12-1222 and Charter Resolution No. 2025-1 of **Ellis County, Kansas**. The Board has been organized by the governing body of **Ellis County, Kansas** for the purposes of maintaining and governing the Ellis County Library. Unaudited financial statements can be obtained by contacting the Board.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Fair Deposit 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, General Sales Tax 2020 Fund, Health Care Sales Tax 2020 Fund, ARPA Fund, Drug Enforcement Unit Trust Fund and Donations 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. The rating of the County's investments is noted below.

As of December 31, 2025, the County had the following investments and maturities:

		Investment Maturities (in Years)		
Investment Type	Cost	Less than 1	1-2	Rating
Kansas Municipal Investment Pool	$ 18,401	18,401	-	AAA
U.S. Treasury Notes	2,969,854	-	2,969,854	N/A
U.S. Treasury Bills	14,458,099	14,458,099	-	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, 2025, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	1%
U.S. Treasury Notes	17%
U.S. Treasury Bills	82%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $51,228,094 and the bank balance was $51,531,927. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, $39,189,315 was covered by federal depository insurance and $12,342,612 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, 2025, the County had invested $18,401 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 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, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	$ 1,460,578
General Fund	Special Highway Improvement Fund	K.S.A. 68-590	1,400,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	941,652
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	58,864
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119	66,621
Health Care Sales Tax 2020 Fund	General Fund	K.S.A. 12-196	2,200,000
General Sales Tax 2020 Fund	General Fund	K.S.A. 12-196	353,725
General Sales Tax 2020 Fund	Debt Service Fund	K.S.A. 12-196	546,275
Solid Waste Fund	Solid Waste Depreciation Reserve Fund	K.S.A. 19-119	34,998

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; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 114 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 97 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 $850,000 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.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

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 were not controlled so that no indebtedness was created in excess of budgeted limits in the Debt Service Fund, which is in violation of K.S.A. 79-2935.

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

Fund Name		Exceeded Amount
Returned Checks	$	4,214
State Institutional Building		1,851
State Educational Building		3,701
School Districts		89,665

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 required to make any contributions for employees.

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 required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov 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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $1,028,521 for KPERS and $1,087,268 for KP&F for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $7,798,043 and $8,607,178 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Ellis County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2021. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is $6,000 for employee only and $12,000 for all other plan types. The County offers two options: Plan A and Plan C. For Plan A, the County is liable for $3,000 and $6,000, respectively. For Plan

C, the County is liable for $1,450 and $2,900, respectively. The employee is responsible for the difference. The amount the County paid in HRA reimbursements was $265,989 for the year ended December 31, 2025.

NOTE 13 – 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.

Effective October 3, 2023, eligible full-time employees shall have the opportunity to sell back up to 40 hours of their unused PTO at 100% of the current value at the time declared. Employees must have at least 140 hours of PTO accrued at the time of the request to be considered eligible for participation in this program. EMS Technical staff must have at least 190 hours of PTO accrued to be eligible. Eligible employees must submit a PTO Sellback form, declaring the number of eligible PTO hours to be cashed out in the upcoming year.

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 the last pay period of the year. The maximum accrual in this account is 720 hours for all employees. Any employee who had more than 720 hours before the decrease in maximum hours was grandfathered in. They were allowed to keep what they had, but they could not add any additional hours until they were under 720 hours. 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, 2025 was $827,303. 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.

NOTE 14 – 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 $12,573. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is $41,500, 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 $1,573,001 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, 2025.

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 2025. 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 15 – LONG-TERM DEBT

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

General Obligation Bonds

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

KDHE Revolving Loan

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

Lease Obligations

The County and related municipal entity have entered into lease agreements for equipment, buildings, and land. The leases contain fiscal funding clauses.

Changes in long-term liabilities for the County for the year ended December 31, 2025, 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 and Fees Paid
County Debt									
General Obligation Bonds									
Series 2020	1.00%	2020	$ 5,325,000	2030	$ 3,255,000	-	(530,000)	**2,725,000**	32,550
Revolving Loan									
Kansas Dept. of Health and Environment	2.58%	2003	59,056	2026	5,669	-	(3,753)	**1,916**	134
Finance Leases									
Caterpillar Financial									
Motor Grader	3.00%	2020	223,401	2027	101,426	-	(32,814)	**68,612**	3,043
First Kansas Bank									
Dump Trucks	2.00%	2020	357,892	2025	43,496	-	(43,496)	**-**	435
Caterpillar Financial									
Tractor	2.00%	2021	184,400	2025	61,288	-	(61,288)	**-**	1,833
Caterpillar Financial									
Motor Grader	2.00%	2021	255,364	2028	187,710	-	(23,500)	**164,210**	3,923
Caterpillar Financial									
Small Wheel Loader	2.00%	2021	215,400	2028	153,476	-	(21,887)	**131,589**	4,589
Caterpillar Financial									
Motor Grader	2.00%	2021	235,046	2028	178,710	-	(19,726)	**158,984**	4,468
Caterpillar Financial									
Motor Grader	4.59%	2022	522,778	2028	304,666	-	(71,118)	**233,548**	13,984
Enterprise									
Vehicle Fleet	Various	Various	Various	Various	926,535	960,249	(549,511)	**1,337,273**	138,159
Bell Bank Equipment Finance									
2023 CAT 140-15J Motor Grader	5.90%	2023	288,982	2030	215,865	-	(30,899)	**184,966**	13,086
Bell Bank Equipment Finance									
2023 CAT 140-15J Motor Grader	5.90%	2023	351,282	2030	262,402	-	(37,560)	**224,842**	15,907
Caterpillar Financial Services									
Backhoe Loader	6.00%	2024	169,981	2028	131,919	-	(30,160)	**101,759**	7,902
Caterpillar Financial Services									
2024 CAT 140-15J Motor Grader	4.99%	2024	308,111	2030	257,413	-	(37,890)	**219,523**	12,808
Caterpillar Financial Services									
2024 CAT 140-13L Motor Grader	4.99%	2024	357,419	2030	298,608	-	-	**298,608**	-
Caterpillar Financial Services									
2024 CAT RM500B Pavers	6.99%	2024	678,224	2031	614,904	-	-	**614,904**	-
Caterpillar Financial Services									
2025 CAT 140-15J Motor Grader	5.49%	2025	308,500	2032	-	308,500	-	**308,500**	-
Total Contractual Indebtedness - County					6,999,087	1,268,749	(1,493,602)	**6,774,234**	252,821
Related Municipal Entity Debt									
Finance Lease									
Clayton Holdings, LLC									
Two Rosenbauer Pumpers	4.63%	2023	800,000	2028	654,146	-	(152,607)	**501,539**	30,287
Total Contractual Indebtedness					$ 7,653,233	1,268,749	(1,646,209)	**7,275,773**	283,108

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

Issue	YEAR 2026	2027	2028	2029	2030	2031 - 2032	**Total**
County Debt							
Principal							
General Obligation Bonds	$ 535,000	540,000	545,000	550,000	555,000	-	**2,725,000**
Revolving Loan	1,916	-	-	-	-	-	**1,916**
Finance Leases	985,160	866,266	1,001,189	455,564	336,977	402,162	**4,047,318**
Total Principal	1,522,076	1,406,266	1,546,189	1,005,564	891,977	402,162	**6,774,234**
Interest							
General Obligation Bonds	27,250	21,900	16,500	11,050	5,550	-	**82,250**
Revolving Loan	25	-	-	-	-	-	**25**
Finance Leases	256,079	201,718	156,500	99,145	48,670	30,227	**792,339**
Total Interest	283,354	223,618	173,000	110,195	54,220	30,227	**874,614**
Total Principal and Interest - County	1,805,430	1,629,884	1,719,189	1,115,759	946,197	432,389	**7,648,848**
Related Municipal Entity Debt							
Principal							
Finance Lease	159,673	167,066	174,800	-	-	-	**501,539**
Interest							
Finance Lease	23,221	15,828	8,093	-	-	-	**47,142**
Total Principal and Interest - RME	182,894	182,894	182,893	-	-	-	**548,681**
Total Principal and Interest	$ 1,988,324	1,812,778	1,902,082	1,115,759	946,197	432,389	**8,197,529**

ELLIS COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

ELLIS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 34,668,601	-	34,668,601	**31,756,819**	(2,911,782)
Special Purpose Funds					
Special Parks and Recreation Fund	7,730	-	7,730	**7,730**	-
Special Alcohol Fund	7,730	-	7,730	**7,730**	-
New Generation 911 Fund	281,000	-	281,000	**242,096**	(38,904)
Municipalities Fight Addiction Fund	-	33,335	33,335	**803**	(32,532)
Bond and Interest Fund					
Debt Service Fund	546,275	-	546,275	**562,550**	16,275
Business Fund					
Solid Waste Fund	1,514,438	-	1,514,438	**1,504,531**	(9,907)
Related Municipal Entity					
Rural Fire District No. 1 General Fund	836,246	-	836,246	**813,624**	(22,622)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ 21,131,769	**21,658,543**	21,568,160	90,383
Revitalization Rebate	(61,400)	**(66,503)**	(64,545)	(1,958)
Intergovernmental	941,241	**939,385**	913,291	26,094
Licenses and Fees	321,972	**332,042**	307,750	24,292
Health Fees	110,137	**196,419**	165,929	30,490
Noxious Weed Fees	566,477	**620,978**	832,000	(211,022)
EMS Fees	1,488,779	**1,473,590**	1,077,000	396,590
Building Rent	172,075	**192,940**	195,444	(2,504)
Federal Aid	246,051	**194,159**	140,222	53,937
State Aid	146,936	**121,117**	56,142	64,975
Other Grants	2,000	**-**	15,000	(15,000)
Use of Money and Property	1,971,530	**1,697,607**	1,605,175	92,432
Reimbursed Expenses	750,857	**460,888**	497,000	(36,112)
Miscellaneous	126,985	**154,926**	256,867	(101,941)
Sale of Equipment	324,123	**862,674**	2,200,000	(1,337,326)
Transfers In	2,581,842	**2,612,589**	2,605,183	7,406
Total Receipts	30,821,374	**31,451,354**	32,370,618	(919,264)
Expenditures				
County Appraiser	731,205	**763,745**	835,965	(72,220)
County Attorney	1,144,452	**1,061,657**	1,160,716	(99,059)
County Commissioners	243,541	**286,659**	263,964	22,695
County Clerk	468,435	**413,062**	462,305	(49,243)
Unified Courts	408,665	**438,765**	452,293	(13,528)
Information Technology	855,576	**974,000**	1,053,076	(79,076)
Register of Deeds	213,507	**221,328**	263,049	(41,721)
County Treasurer	496,174	**579,454**	574,730	4,724
Sheriff	4,674,706	**5,009,577**	5,337,250	(327,673)
Coroner	106,600	**80,595**	91,157	(10,562)
Emergency Preparedness	165,443	**187,151**	199,921	(12,770)
Election	136,840	**65,091**	102,941	(37,850)
Juvenile Detention	14,667	**38,699**	38,500	199
County Administrator	411,456	**439,292**	505,926	(66,634)
Health	635,619	**727,737**	707,695	20,042
Public Works	6,196,580	**6,576,815**	7,185,154	(608,339)
Noxious Weed	1,291,051	**1,372,961**	1,646,036	(273,075)
Environmental, Planning and Zoning	245,272	**255,739**	254,730	1,009
Emergency Medical Service	3,701,681	**3,871,215**	4,220,799	(349,584)
Building and Grounds	609,171	**600,799**	698,950	(98,151)
Communication Center	1,242,239	**1,429,011**	1,550,232	(121,221)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Fair	$ 80,953	**89,904**	114,860	(24,956)
Fair Building Rentals	82,463	**88,799**	108,268	(19,469)
Courthouse General	332,432	**394,326**	367,873	26,453
Appropriations	1,228,757	**1,220,348**	1,215,348	5,000
County Appropriations	39,602	**41,919**	-	41,919
Administrator's Contingency	362,638	**38,271**	25,000	13,271
Transfers Out	3,623,394	**3,802,230**	4,521,863	(719,633)
Lease Payment	546,139	**687,670**	710,000	(22,330)
Total Expenditures	30,289,258	**31,756,819**	34,668,601	(2,911,782)
Receipts Over (Under) Expenditures	532,116	**(305,465)**		
Unencumbered Cash - Beginning	4,336,944	**4,882,334**		
Prior Year Cancelled Encumbrances	13,274	**6,560**		
Unencumbered Cash - Ending	$ 4,882,334	**4,583,429**		

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Appraiser				
Personal Services	$ 657,615	**688,948**	731,465	(42,517)
Contractual Services	74,252	**65,866**	73,000	(7,134)
Commodities	12,051	**7,775**	10,750	(2,975)
Capital Outlay	8,450	**1,156**	20,750	(19,594)
Reimbursements	(21,163)	**-**	-	-
Total County Appraiser	$ 731,205	**763,745**	835,965	(72,220)
County Attorney				
Personal Services	$ 1,119,503	**1,023,629**	1,088,716	(65,087)
Contractual Services	19,207	**34,341**	62,000	(27,659)
Commodities	5,482	**3,687**	10,000	(6,313)
Capital Outlay	260	**-**	-	-
Total County Attorney	$ 1,144,452	**1,061,657**	1,160,716	(99,059)
County Commissioners				
Personal Services	$ 127,940	**133,416**	113,964	19,452
Contractual Services	110,639	**148,074**	143,000	5,074
Commodities	4,962	**5,169**	7,000	(1,831)
Total County Commissioners	$ 243,541	**286,659**	263,964	22,695
County Clerk				
Personal Services	$ 440,634	**386,039**	419,155	(33,116)
Contractual Services	26,739	**26,789**	37,450	(10,661)
Commodities	1,483	**659**	3,200	(2,541)
Capital Outlay	366	**441**	2,500	(2,059)
Reimbursements	(787)	**(866)**	-	(866)
Total County Clerk	$ 468,435	**413,062**	462,305	(49,243)
Unified Courts				
Contractual Services	$ 409,156	**427,822**	433,773	(5,951)
Commodities	7,549	**11,042**	16,720	(5,678)
Capital Outlay	24,983	**38,720**	1,800	36,920
Reimbursements	(33,023)	**(38,819)**	-	(38,819)
Total Unified Courts	$ 408,665	**438,765**	452,293	(13,528)
Information Technology				
Personal Services	$ 539,777	**598,737**	581,581	17,156
Contractual Services	301,459	**353,676**	346,120	7,556
Commodities	14,042	**21,587**	25,375	(3,788)
Capital Outlay	298	**-**	100,000	(100,000)
Total Information Technology	$ 855,576	**974,000**	1,053,076	(79,076)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Register of Deeds					
Personal Services	$	209,164	**217,840**	257,372	(39,532)
Contractual Services		2,109	**933**	2,750	(1,817)
Commodities		2,234	**2,555**	2,927	(372)
Total Register of Deeds	$	213,507	**221,328**	263,049	(41,721)
County Treasurer					
Personal Services	$	448,692	**525,691**	508,280	17,411
Contractual Services		46,235	**52,695**	64,950	(12,255)
Commodities		1,247	**1,068**	1,500	(432)
Total County Treasurer	$	496,174	**579,454**	574,730	4,724
Sheriff					
Personal Services	$	4,028,478	**4,285,047**	4,341,450	(56,403)
Contractual Services		699,943	**623,321**	705,600	(82,279)
Commodities		202,996	**213,084**	235,200	(22,116)
Capital Outlay		-	**-**	55,000	(55,000)
Reimbursements		(256,711)	**(111,875)**	-	(111,875)
Total Sheriff	$	4,674,706	**5,009,577**	5,337,250	(327,673)
Coroner					
Personal Services	$	35,806	**35,680**	36,657	(977)
Contractual Services		70,794	**44,915**	54,500	(9,585)
Total Coroner	$	106,600	**80,595**	91,157	(10,562)
Emergency Preparedness					
Personal Services	$	141,513	**171,708**	168,768	2,940
Contractual Services		18,943	**12,833**	14,878	(2,045)
Commodities		4,987	**1,137**	9,275	(8,138)
Capital Outlay		-	**1,473**	7,000	(5,527)
Total Emergency Preparedness	$	165,443	**187,151**	199,921	(12,770)
Election					
Personal Services	$	22,829	**20,710**	24,876	(4,166)
Contractual Services		76,073	**38,966**	51,315	(12,349)
Commodities		19,459	**6,665**	15,250	(8,585)
Capital Outlay		149	**-**	11,500	(11,500)
Reimbursements		18,330	**(1,250)**	-	(1,250)
Total Election	$	136,840	**65,091**	102,941	(37,850)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Juvenile Detention				
Contractual Services	$ 14,667	**38,699**	38,500	199
County Administrator				
Personal Services	$ 313,729	**320,315**	360,976	(40,661)
Contractual Services	111,883	**126,045**	141,300	(15,255)
Commodities	676	**1,602**	3,650	(2,048)
Reimbursements	(14,832)	**(8,670)**	-	(8,670)
Total County Administrator	$ 411,456	**439,292**	505,926	(66,634)
Health				
Personal Services	$ 514,444	**579,976**	586,105	(6,129)
Contractual Services	81,705	**53,724**	70,440	(16,716)
Commodities	40,550	**93,676**	46,150	47,526
Capital Outlay	-	**1,262**	5,000	(3,738)
Reimbursements	(1,080)	**(901)**	-	(901)
Total Health	$ 635,619	**727,737**	707,695	20,042
Public Works				
Personal Services	$ 3,146,570	**3,332,281**	3,464,209	(131,928)
Contractual Services	520,727	**631,585**	429,248	202,337
Commodities	2,002,502	**2,180,472**	2,473,350	(292,878)
Capital Outlay	678,007	**442,709**	818,347	(375,638)
Reimbursements	(151,226)	**(10,232)**	-	(10,232)
Total Public Works	$ 6,196,580	**6,576,815**	7,185,154	(608,339)
Noxious Weed				
Personal Services	$ 354,116	**421,593**	432,761	(11,168)
Contractual Services	23,753	**41,823**	37,925	3,898
Commodities	727,687	**820,752**	1,025,350	(204,598)
Capital Outlay	185,495	**88,793**	150,000	(61,207)
Total Noxious Weed	$ 1,291,051	**1,372,961**	1,646,036	(273,075)
Environmental, Planning and Zoning				
Personal Services	$ 241,978	**246,872**	246,095	777
Contractual Services	915	**3,612**	3,335	277
Commodities	4,656	**5,255**	5,300	(45)
Reimbursements	(2,277)	**-**	-	-
Total Environmental, Planning and Zoning	$ 245,272	**255,739**	254,730	1,009

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Emergency Medical Service				
Personal Services	$ 3,468,833	**3,634,331**	3,740,548	(106,217)
Contractual Services	119,978	**126,009**	129,751	(3,742)
Commodities	145,163	**145,927**	167,000	(21,073)
Capital Outlay	8,030	**1,953**	183,500	(181,547)
Reimbursements	(40,323)	**(37,005)**	-	(37,005)
Total Emergency Medical Service	$ 3,701,681	**3,871,215**	4,220,799	(349,584)
Building and Grounds				
Personal Services	$ 174,477	**190,940**	181,500	9,440
Contractual Services	324,057	**321,615**	428,800	(107,185)
Commodities	110,278	**83,348**	88,650	(5,302)
Capital Outlay	4,450	**6,271**	-	6,271
Reimbursements	(4,091)	**(1,375)**	-	(1,375)
Total Building and Grounds	$ 609,171	**600,799**	698,950	(98,151)
Communication Center				
Personal Services	$ 1,192,813	**1,221,835**	1,265,982	(44,147)
Contractual Services	54,436	**197,065**	213,400	(16,335)
Commodities	26,175	**10,308**	19,250	(8,942)
Capital Outlay	3,122	**-**	51,600	(51,600)
Reimbursements	(34,307)	**(197)**	-	(197)
Total Communication Center	$ 1,242,239	**1,429,011**	1,550,232	(121,221)
Fair				
Contractual Services	$ 70,629	**72,893**	79,410	(6,517)
Commodities	22,948	**16,841**	8,950	7,891
Capital Outlay	-	**796**	26,500	(25,704)
Reimbursements	(12,624)	**(626)**	-	(626)
Total Fair	$ 80,953	**89,904**	114,860	(24,956)
Fair Building Rentals				
Personal Services	$ 31,549	**35,541**	29,668	5,873
Contractual Services	43,345	**47,466**	45,600	1,866
Commodities	5,291	**5,792**	8,000	(2,208)
Capital Outlay	2,278	**-**	25,000	(25,000)
Total Fair Building Rentals	$ 82,463	**88,799**	108,268	(19,469)
Courthouse General				
Contractual Services	$ 20,463	**27,205**	-	27,205
Commodities	311,969	**367,121**	367,873	(752)
Total Courthouse General	$ 332,432	**394,326**	367,873	26,453

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,600,000	**1,400,000**
Connecting Links		131,748	**679,952**
Federal Aid		13,574	**34,128**
Reimbursements		13,168	**-**
Total Receipts		1,758,490	**2,114,080**
Expenditures			
Contractual Services		357,447	**121,238**
Commodities		28,448	**287,985**
Capital Outlay		1,489,081	**933,457**
Total Expenditures		1,874,976	**1,342,680**
Receipts Over (Under) Expenditures		(116,486)	**771,400**
Unencumbered Cash - Beginning		4,066,523	**3,950,037**
Prior Year Cancelled Encumbrances		-	**27,199**
Unencumbered Cash - Ending	$	3,950,037	**4,748,636**

ELLIS COUNTY, KANSAS
Fair Deposit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent	$	25,920	**26,980**
Expenditures			
Contractual		20,069	**24,130**
Receipts Over (Under) Expenditures		5,851	**2,850**
Unencumbered Cash - Beginning		21,102	**26,953**
Unencumbered Cash - Ending	$	26,953	**29,803**

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 7,253	**7,195**	7,730	(535)
Expenditures				
Appropriations	5,002	**7,730**	7,730	-
Receipts Over (Under) Expenditures	2,251	**(535)**		
Unencumbered Cash - Beginning	13,488	**15,739**		
Unencumbered Cash - Ending	$ 15,739	**15,204**		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 10,134	**10,187**	7,730	2,457
Expenditures				
Contractual Services	-	**7,730**	7,730	-
Receipts Over (Under) Expenditures	10,134	**2,457**		
Unencumbered Cash - Beginning	12,951	**23,085**		
Unencumbered Cash - Ending	$ 23,085	**25,542**		

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	811,081	**941,652**
Federal Aid - IAP Grant		330,206	-
Reimbursements		-	**730,487**
Total Receipts		1,141,287	**1,672,139**
Expenditures			
Contractual Services		19,202	**577,933**
Capital Outlay		423,772	**82,626**
Total Expenditures		442,974	**660,559**
Receipts Over (Under) Expenditures		698,313	**1,011,580**
Unencumbered Cash - Beginning		611,041	**1,316,545**
Prior Year Cancelled Encumbrances		7,191	**-**
Unencumbered Cash - Ending	$	1,316,545	**2,328,125**

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,007,313	**1,460,578**
Federal Aid		181,405	**98,416**
State Aid		17,049	**23,385**
Reimbursements		105,432	**4,131**
Total Receipts		1,311,199	**1,586,510**
Expenditures			
Capital Outlay		1,020,216	**1,210,026**
Receipts Over (Under) Expenditures		290,983	**376,484**
Unencumbered Cash - Beginning		3,082,238	**3,379,150**
Prior Year Cancelled Encumbrances		5,929	**650**
Unencumbered Cash - Ending	$	3,379,150	**3,756,284**

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 224,917	**223,227**	166,500	56,727
Reimbursements	115	**1,633**	-	1,633
Use of Money and Property	10,090	**10,429**	7,000	3,429
Total Receipts	235,122	**235,289**	173,500	61,789
Expenditures				
Contractual Services	174,034	**242,096**	281,000	(38,904)
Receipts Over (Under) Expenditures	61,088	**(6,807)**		
Unencumbered Cash - Beginning	532,912	**594,000**		
Unencumbered Cash - Ending	$ 594,000	**587,193**		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	29,614	**30,568**
Expenditures			
Capital Outlay		10,290	**157,118**
Receipts Over (Under) Expenditures		19,324	**(126,550)**
Unencumbered Cash - Beginning		191,589	**210,913**
Unencumbered Cash - Ending	$	210,913	**84,363**

ELLIS COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	7,403	**7,642**
Expenditures			
Capital Outlay		369	**10,449**
Receipts Over (Under) Expenditures		7,034	**(2,807)**
Unencumbered Cash - Beginning		77,656	**84,690**
Unencumbered Cash - Ending	$	84,690	**81,883**

ELLIS COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	7,404	**7,642**
Expenditures			
Capital Outlay		2,418	**5,915**
Receipts Over (Under) Expenditures		4,986	**1,727**
Unencumbered Cash - Beginning		30,866	**35,852**
Unencumbered Cash - Ending	$	35,852	**37,579**

ELLIS COUNTY, KANSAS
Munjor Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Use of Money and Property	$	8,378	**2,946**
Expenditures			
Capital Outlay		300,722	**-**
Receipts Over (Under) Expenditures		(292,344)	**2,946**
Unencumbered Cash - Beginning		390,792	**136,448**
Prior Year Cancelled Encumbrances		38,000	**-**
Unencumbered Cash - Ending	$	136,448	**139,394**

ELLIS COUNTY, KANSAS
General Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	971,059	**984,102**
Expenditures			
Transfers Out		900,000	**900,000**
Receipts Over (Under) Expenditures		71,059	**84,102**
Unencumbered Cash - Beginning		816,609	**887,668**
Unencumbered Cash - Ending	$	887,668	**971,770**

ELLIS COUNTY, KANSAS
Health Care Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	2,335,148	**2,380,590**
Expenditures			
Transfers Out		2,200,000	**2,200,000**
Receipts Over (Under) Expenditures		135,148	**180,590**
Unencumbered Cash - Beginning		1,503,887	**1,639,035**
Unencumbered Cash - Ending	$	1,639,035	**1,819,625**

ELLIS COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Contractual Services	388,557	**-**
Receipts Over (Under) Expenditures	(388,557)	**-**
Unencumbered Cash - Beginning	388,287	**-**
Prior Year Cancelled Encumbrances	270	**-**
Unencumbered Cash - Ending	$ -	**-**

ELLIS COUNTY, KANSAS
Municipalities Fight Addiction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 54,052	**33,335**	-	33,335
Expenditures				
Commodities	36,832	**803**	-	803
(a) Adjustment for Qualifying Budget Credit	-	**-**	33,335	(33,335)
Total Expenditures	36,832	**803**	33,335	(32,532)
Receipts Over (Under) Expenditures	17,220	**32,532**		
Unencumbered Cash - Beginning	42,622	**59,842**		
Unencumbered Cash - Ending	$ 59,842	**92,374**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 33,335

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax	$	1,571	**501**
Interest		2,987	**2,533**
Drug Enforcement Receipts		55,355	**540**
Total Receipts		59,913	**3,574**
Expenditures			
Public Safety		45,500	**28,171**
Receipts Over (Under) Expenditures		14,413	**(24,597)**
Unencumbered Cash - Beginning		136,205	**150,618**
Unencumbered Cash - Ending	$	150,618	**126,021**

ELLIS COUNTY, KANSAS
Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		17,742	**64,806**
Receipts Over (Under) Expenditures		(17,742)	**(64,806)**
Unencumbered Cash - Beginning		209,533	**191,791**
Unencumbered Cash - Ending	$	191,791	**126,985**

ELLIS COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 749,000	**546,275**	546,275	-
Expenditures				
Bond Principal	725,000	**530,000**	530,000	-
Bond Interest	40,250	**32,550**	16,275	16,275
Total Expenditures	765,250	**562,550**	546,275	16,275
Receipts Over (Under) Expenditures	(16,250)	**(16,275)**		
Unencumbered Cash - Beginning	114,010	**97,760**		
Unencumbered Cash - Ending	$ 97,760	**81,485**		

ELLIS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 1,470,327	**1,684,554**	1,472,500	212,054
Reimbursed Expenses	12,514	**7,252**	3,300	3,952
Miscellaneous	26,684	**45,210**	40,000	5,210
Sale of Equipment	15,250	**34,000**	-	34,000
Total Receipts	1,524,775	**1,771,016**	1,515,800	255,216
Expenditures				
Personal Services	401,410	**424,701**	427,348	(2,647)
Contractual Services	839,537	**930,989**	858,800	72,189
Commodities	47,611	**50,048**	65,170	(15,122)
Lease Payment	71,655	**63,795**	63,120	675
Transfers Out	54,778	**34,998**	100,000	(65,002)
Total Expenditures	1,414,991	**1,504,531**	1,514,438	(9,907)
Receipts Over (Under) Expenditures	109,784	**266,485**		
Unencumbered Cash - Beginning	892,113	**1,001,897**		
Unencumbered Cash - Ending	$ 1,001,897	**1,268,382**		

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	54,778	**34,998**
Expenditures			
Contractual Services		-	**55,870**
Capital Outlay		-	**38,062**
Total Expenditures		-	**93,932**
Receipts Over (Under) Expenditures		54,778	**(58,934)**
Unencumbered Cash - Beginning		30,405	**85,183**
Unencumbered Cash - Ending	$	85,183	**26,249**

Schedule 2-23

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		253,809	**253,809**
Unencumbered Cash - Ending	$	253,809	**253,809**

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		425,864	**425,864**
Unencumbered Cash - Ending	$	425,864	**425,864**

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,273	**3,932**
Expenditures			
Contractual Services		-	**2,558**
Commodities		-	**30**
Total Expenditures		-	**2,588**
Receipts Over (Under) Expenditures		3,273	**1,344**
Unencumbered Cash - Beginning		29,310	**32,583**
Unencumbered Cash - Ending	$	32,583	**33,927**

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	300,544	**310,937**
Expenditures			
Personal Services		250,630	**227,323**
Contractual Services		1,576	**1,036**
Commodities		22,496	**23,714**
Transfers Out		25,842	**58,864**
Total Expenditures		300,544	**310,937**
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 664,806	**751,878**	770,896	(19,018)
Miscellaneous	18,531	**22,183**	350	21,833
Sale of Equipment	-	**24,000**	-	24,000
Federal Aid	3,460	**-**	-	-
State Aid	5,501	**-**	-	-
Total Receipts	692,298	**798,061**	771,246	26,815
Expenditures				
Personal Services	284,264	**282,854**	323,996	(41,142)
Contractual Services	149,964	**188,594**	150,500	38,094
Commodities	106,826	**86,943**	92,250	(5,307)
Capital Outlay	2,048	**5,718**	34,500	(28,782)
Lease Payments	182,894	**182,894**	183,000	(106)
Transfers Out	43,971	**66,621**	52,000	14,621
Total Expenditures	769,967	**813,624**	836,246	(22,622)
Receipts Over (Under) Expenditures	(77,669)	**(15,563)**		
Unencumbered Cash - Beginning	202,682	**125,013**		
Prior Year Cancelled Encumbrances	-	**202**		
Unencumbered Cash - Ending	$ 125,013	**109,652**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	43,971	**66,621**
Expenditures			
Capital Outlay		60,556	**56,943**
Receipts Over (Under) Expenditures		(16,585)	**9,678**
Unencumbered Cash - Beginning		138,703	**122,118**
Prior Year Cancelled Encumbrances		-	**44,619**
Unencumbered Cash - Ending	$	122,118	**176,415**

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 36,329,802	60,315,442	59,045,615	**37,599,629**
Vehicle Tax	65,024	2,954,514	2,962,467	**57,071**
Vehicle Excise Tax	32,575	68,747	72,110	**29,212**
Delinquent Personal Property	116,274	137,056	163,333	**89,997**
Delinquent Real Estate	391,060	444,569	470,636	**364,993**
Partial Delinquent Personal Property	74,768	-	-	**74,768**
Partial Delinquent Real Estate	2,790	-	-	**2,790**
Severance Tax	32,062	87,306	97,690	**21,678**
Tax - Payment in Lieu Of	-	4,674	4,674	**-**
Special Assessment	227,359	405,031	409,087	**223,303**
Transient Deposit	5,300	-	-	**5,300**
Returned Checks	(4,039)	40,889	41,064	**(4,214)**
Concealed Gun Application	8,191	1,365	-	**9,556**
Motor Vehicle Tax	997,395	4,519,284	4,509,170	**1,007,509**
Total Distributable Funds	38,278,561	68,978,877	67,775,846	**39,481,592**
Clearing Accounts	199	104,714	104,714	**199**
Unclaimed Money	1,329	-	1,329	**-**
Revitalization Program	8,750	209,229	209,229	**8,750**
State Funds				
State Institutional Building	(70)	287,856	289,637	**(1,851)**
State Educational Building	(140)	575,712	579,273	**(3,701)**
Total State Funds	(210)	863,568	868,910	**(5,552)**
Subdivision Funds				
Cities	-	10,869,944	10,869,944	**-**
Townships	-	15,344	15,344	**-**
School Districts	(2,706)	29,796,424	29,883,383	**(89,665)**
Improvement Districts	277,390	651,145	637,447	**291,088**
Other Special Districts	-	708,856	708,856	**-**
Fire Districts	-	23,483	23,483	**-**
Cemeteries	-	1,498	1,498	**-**
Total Subdivision Funds	274,684	42,066,694	42,139,955	**201,423**
Total	$ 38,563,313	112,223,082	111,099,983	**39,686,412**

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax Fund	$ 126,072	2,179,886	2,117,194	**188,764**
Advance Escrow Fund	731,054	2,230,775	2,123,439	**838,390**
County Attorney's Office	23,092	57,318	8,000	**72,410**
Drug Court Grant Fund	10,180	-	2,549	**7,631**
County Attorney Trust Account	9,974	9,211	15,167	**4,018**
Clerk of District Court Office	352,955	182,368	526,547	**8,776**
Sheriff Bond Account	663	10,516	11,052	**127**
Sheriff - Special Stray	1,640	3,611	435	**4,816**
Drug Enforcement Trust II Fund	763	31	-	**794**
Community Corrections - Adult Fund	370,576	1,146,146	1,487,205	**29,517**
Community Corrections - Parole Fund	153,622	243,637	238,043	**159,216**
Community Corrections - Byrne Grant	(12,210)	73,145	60,790	**145**
Community Corrections - Dom/Violence	(5,832)	61,100	61,725	**(6,457)**
Community Corrections - Mentor Grant	(3,593)	21,280	17,706	**(19)**
Community Corrections - Adult Carryover	-	401,576	26,992	**374,584**
NWKJS-Case Management	(1,370)	34,597	33,227	**-**
NWKJS-Intake	13,454	182,832	196,002	**284**
NWKJS-JISP	26,790	342,575	349,880	**19,485**
NWKJS-Diversion	16,725	340,083	333,686	**23,122**
NWKJS-Diversion Program Fee	38,864	18,924	16,366	**41,422**
NWKJS-JISP Program Fees	79,121	-	-	**79,121**
NWKJS-EMD	198,893	44,400	168,640	**74,653**
NWKJS-Admin Services	17,040	20,823	34,674	**3,189**
NWKJS-Court Services	27,183	-	25,196	**1,987**
NWKJS-Reinvestment Grant	161,858	35,520	148,424	**48,954**
NWKJS-Mental Health	(2,694)	4,766	4,766	**(2,694)**
BJA Grant Fund-Drug Court	(28,367)	128,503	136,462	**(36,326)**
Court Trustee/Child Support Fund	86,958	49,717	29,430	**107,245**
Sheriff's Commissary Fund	70,360	50,895	67,016	**54,239**
Sheriff's Fingerprint Fee Fund	29,753	19,153	2,653	**46,253**
NWKS Homeland Security	1,115	-	-	**1,115**
Doonan Trucking CID	-	38,169	38,169	**-**
Ellis County Free Fair	127,744	416,284	390,331	**153,697**
EBHF-2021 Health Benefits Fund	1,058,366	2,948,448	2,835,045	**1,171,769**
Total Agency Funds	$ 3,680,749	11,296,289	11,506,811	**3,470,227**