ELLIS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2022

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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, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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, 2021 (not presented herein), and have issued our report thereon dated August 8, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 8, 2023

ELLIS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 4,501,406	60,894	23,618,732	23,393,931	**4,787,101**	1,203,476	**5,990,577**
Special Purpose Funds							
Special Highway Improvement Fund	1,397,464	296,200	3,997,658	1,572,949	**4,118,373**	94,000	**4,212,373**
Fair Deposit Fund	31,926	-	25,995	28,147	**29,774**	2,350	**32,124**
Special Parks and Recreation Fund	9,430	-	3,093	-	**12,523**	-	**12,523**
Special Alcohol Fund	9,422	-	8,495	9,000	**8,917**	-	**8,917**
Capital Improvement Reserve Fund	3,101,858	7,043	1,488,306	835,645	**3,761,562**	161,839	**3,923,401**
Capital Equipment Reserve Fund	3,446,475	-	334,820	801,135	**2,980,160**	687,633	**3,667,793**
New Generation 911 Fund	422,964	-	210,233	181,663	**451,534**	519	**452,053**
Register of Deeds Technology Fund	210,186	-	34,022	68,515	**175,693**	-	**175,693**
County Clerk Technology Fund	64,970	-	8,506	2,852	**70,624**	-	**70,624**
County Treasurer Technology Fund	63,856	-	8,506	15,926	**56,436**	-	**56,436**
Munjor Grant Fund	-	-	3,887	3,887	**-**	-	**-**
Sales Tax Fund	454,413	-	1,983	-	**456,396**	3,000	**459,396**
General Sales Tax 2020 Fund	428,484	-	943,702	670,000	**702,186**	-	**702,186**
Health Care Sales Tax 2020 Fund	783,236	-	2,279,595	1,819,097	**1,243,734**	-	**1,243,734**
ARPA Fund	2,647,056	40,515	2,773,043	4,383,063	**1,077,551**	2,856,887	**3,934,438**
Opioid Settlement Fund	-	-	5,362	-	**5,362**	-	**5,362**
Bond and Interest Fund							
Debt Service Fund	9,860	-	1,150,000	1,093,050	**66,810**	-	**66,810**
Business Funds							
Solid Waste Fund	929,243	1,200	1,322,142	1,320,100	**932,485**	109,472	**1,041,957**
Solid Waste Depreciation Reserve Fund	191,250	-	-	190,418	**832**	-	**832**
Solid Waste Post-Closure Fund	208,553	7,880	37,376	-	**253,809**	-	**253,809**
Trust Funds							
Drug Enforcement Unit Trust Fund	110,441	-	9,503	19,085	**100,859**	-	**100,859**
Oil and Gas Depletion Trust Fund	425,864	-	-	-	**425,864**	-	**425,864**
Prosecuting Attorney's Training Fund	23,976	-	2,209	-	**26,185**	-	**26,185**
Special Motor Vehicle Fund	-	-	240,161	240,161	**-**	13,622	**13,622**
Total Primary Government	19,472,333	413,732	38,507,329	36,648,624	**21,744,770**	5,132,798	**26,877,568**
Related Municipal Entity							
Rural Fire District No. 1							
General Fund	101,910	143	658,127	628,446	**131,734**	17,182	**148,916**
Special Fire Machinery Fund	14,842	3,756	133,947	122,350	**30,195**	26,421	**56,616**
Total Related Municipal Entity	116,752	3,899	792,074	750,796	**161,929**	43,603	**205,532**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 19,589,085	417,631	39,299,403	37,399,420	**21,906,699**	5,176,401	**27,083,100**

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, 2022

Composition of Cash		
Checking Accounts	$	**36,205,160**
Savings Accounts		**3,663,095**
Investments		**24,197,482**
Cash on Hand		**419,279**
Total Primary Government and Related Municipal Entity		**64,485,016**
Distributable Funds per Schedule 3-1		**(33,921,330)**
Agency Funds per Schedule 3-2		**(3,480,586)**
Total Primary Government (Excluding Distributable and Agency Funds)	$	**27,083,100**

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, and Ellis County, Kansas Public Building Commission, shown below.

Ellis County Rural Fire District No. 1

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

Ellis County Housing Authority

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

Ellis County, Kansas Public Building Commission

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2022.

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 adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing 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 fund, 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, and Opioid Settlement 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, 2022, the County had the following investments and maturities.

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$	3,937,993	3,937,993	N/A
U.S. Treasury Notes		20,259,489	20,259,489	AAA

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, 2022, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	16%
U.S. Treasury Notes	84%

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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $40,287,534 and the bank balance was $40,039,110. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, $31,184,390 was covered by federal depository insurance and $8,854,720 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, 2022, the County had invested $3,937,993 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, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Debt Service Fund	K.S.A. 19-2661	$	535,000
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119		301,820
General Fund	Special Highway Improvement Fund	K.S.A. 68-590		800,000
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120		1,200,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		12,328
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119		133,947
Health Care Sales Tax 2020 Fund	General Fund	Commission		1,819,097
General Sales Tax 2020 Fund	General Fund	Commission		55,000
General Sales Tax 2020 Fund	Debt Service Fund	Commission		615,000

NOTE 5 – CAPITAL PROJECTS

In August 2020, the County issued $5,325,000 in Series 2020 bonds for the purpose of financing road and bridge improvement projects. The total costs estimated for those projects were $4,675,000 for road projects and $1,000,000 for bridge projects. Any remaining costs for these projects will be paid with County funds. As of December 31, 2022, only the Northwest Business Corridor project was still in progress.

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

		Amounts Authorized	**Expenditures Paid to Date**
GO Bond – Roads	$	**146,269**	**146,269**
Cathedral Avenue		**1,284,590**	**1,284,590**
Northwest Business Corridor		**4,942,155**	**4,942,155**
Bridge #22-450		**993,863**	**993,863**
Total	$	**7,366,877**	**7,366,877**

NOTE 6 – LITIGATION

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

NOTE 7 – 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 107 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 91 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.

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 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Solid Waste Fund expenditures exceeded the budgeted limits, which is a 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 Fund	$	9,469
State Institutional Building Fund		65
State Educational Building Fund		129
School Districts Fund		3,540
BJA Grant Fund-Drug Court		10,407
Community Corrections – Byrne Grant		34,463
Community Corrections – Dom/Violence		4,733
Community Corrections – Mentor Grant		1,004

NOTE 10 – DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions for employees.

NOTE 11 – 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.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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to

the pension plan from the City were $638,885 for KPERS and $773,110 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $6,409,276 and $7,798,782 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 12 – 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, 2022.

NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

Ellis County, Kansas entered into a Health Reimbursement Arrangement (HRA) during 2021. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year through BCBS is $6,350 for employee only and $12,700 for all other plan types. The County offers two options: Plan A and Plan C. For Plan A, the County is liable for $2,850 and $5,700, respectively. For Plan C, the County is liable for $1,850 and $3,600, respectively. The employee is responsible for the difference. The amount the County paid in HRA reimbursements was $293,227 for the year ended December 31, 2022.

NOTE 14 – 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 then 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, 2022 was $501,768. This is reflected in the financial statement.

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

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

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

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

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ellis County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated cost to close and clean the transfer station is $11,665. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is $26,000, 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 $865,438 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, 2022.

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 2022. 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 16 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

KDHE Revolving Loan

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

Lease Obligations

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

Changes in long-term liabilities for the County for the year ended December 31, 2022, 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
General Obligation Bonds									
Series 2013	2.00-2.25%	5/8/2013	$ 4,960,000	9/1/2028	$ 1,220,000	-	(505,000)	**715,000**	24,900
Series 2020	1.00%	8/26/2020	5,325,000	9/1/2030	4,815,000	-	(515,000)	**4,300,000**	48,150
Revolving Loan									
Kansas Dept. of Health and Environment	2.58%	9/30/2003	59,056	9/1/2026	16,316	-	(3,450)	**12,866**	438
Finance Leases									
Public Building Commission Administrative Center	2.00-3.00%	7/1/2013	990,000	9/1/2023	220,000	-	(110,000)	**110,000**	6,600
Caterpillar Financial RM500 Reclaimer	3.87%	7/7/2017	609,666	7/7/2024	335,385	-	(75,451)	**259,934**	12,351
John A. and Susan K. Karlin Trusts Solid Waste Property	4.00%	7/1/2019	380,000	8/1/2023	157,958	-	(77,431)	**80,527**	6,318
Caterpillar Financial Motor Grader	3.00%	4/30/2020	223,401	4/30/2027	194,246	-	(30,030)	**164,216**	5,827
First Kansas Bank Dump Trucks	2.00%	6/24/2020	357,892	7/10/2025	260,386	-	(70,776)	**189,610**	4,624
Caterpillar Financial Tractor	2.00%	5/6/2021	184,400	7/10/2025	150,895	-	(28,994)	**121,901**	4,512
Caterpillar Financial Motor Grader	2.00%	5/17/2021	255,364	7/10/2025	255,364	-	(22,086)	**233,278**	5,337
Caterpillar Financial Small Wheel Loader	2.00%	6/29/2021	215,400	7/10/2025	215,400	-	(20,036)	**195,364**	6,440
Caterpillar Financial Motor Grader	2.00%	6/29/2021	235,046	7/10/2025	235,046	-	(18,317)	**216,729**	5,876
Caterpillar Financial Motor Grader	4.59%	3/21/2022	522,778	3/21/2028	-	522,778	(85,102)	**437,676**	-
Enterprise Vehicle Fleet	Various	Various	Various	Various	-	439,884	(102,825)	**337,059**	41,296
Total Contractual Indebtedness - County					8,075,996	962,662	(1,664,498)	**7,374,160**	172,669
Related Municipal Entity Debt									
Finance Leases									
Commerce Bank Radio Equipment	3.79%	12/29/2017	132,340	12/29/2022	28,473	-	(28,473)	**-**	1,079
Total Contractual Indebtedness					$ 8,104,469	962,662	(1,692,971)	**7,374,160**	173,748

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 2023	2024	2025	2026	2027	2028 - 2030	**Total**
Principal							
General Obligation Bonds	$ 1,035,000	565,000	570,000	575,000	580,000	1,690,000	**5,015,000**
Revolving Loan	3,548	3,649	3,753	1,916	-	-	**12,866**
Finance Leases	652,693	534,734	352,267	209,640	195,993	400,967	**2,346,294**
Total Principal - County	1,691,241	1,103,383	926,020	786,556	775,993	2,090,967	**7,374,160**
Interest							
General Obligation Bonds	57,800	42,300	36,150	29,950	23,700	34,000	**223,900**
Revolving Loan	309	217	122	25	-	-	**673**
Finance Leases	91,291	59,041	44,147	31,329	21,504	11,671	**258,983**
Total Interest - County	149,400	101,558	80,419	61,304	45,204	45,671	**483,556**
Total Principal and Interest - County	$ 1,840,641	1,204,941	1,006,439	847,860	821,197	2,136,638	**7,857,716**

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, 2022

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	$ 25,635,083	-	25,635,083	**23,393,931**	(2,241,152)
Special Purpose Funds					
Special Parks and Recreation Fund	5,775	-	5,775	**-**	(5,775)
Special Alcohol Fund	9,000	-	9,000	**9,000**	-
New Generation 911 Fund	204,250	-	204,250	**181,663**	(22,587)
Bond and Interest Fund					
Debt Service Fund	1,145,741	-	1,145,741	**1,093,050**	(52,691)
Business Fund					
Solid Waste Fund	1,173,640	-	1,173,640	**1,320,100**	146,460
Related Municipal Entity					
Rural Fire District No. 1 General Fund	678,039	-	678,039	**628,446**	(49,593)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ 16,942,829	**17,597,759**	17,226,929	370,830
Revitalization Rebate	(34,464)	**(40,231)**	(44,319)	4,088
Intergovernmental	979,909	**937,980**	1,066,188	(128,208)
Licenses and Fees	370,746	**324,275**	163,200	161,075
Health Fees	204,574	**150,128**	172,500	(22,372)
Noxious Weed Fees	586,205	**374,802**	487,000	(112,198)
EMS Fees	964,241	**1,103,690**	998,230	105,460
Building Rent	184,125	**181,514**	182,510	(996)
Federal Aid	308,500	**514,739**	191,073	323,666
State Aid	29,639	**65,820**	-	65,820
Use of Money and Property	29,627	**216,892**	150,000	66,892
Reimbursed Expenses	61,215	**44,590**	-	44,590
Miscellaneous	188,945	**260,349**	385,100	(124,751)
Transfers In	1,681,260	**1,886,425**	1,874,097	12,328
Total Receipts	22,497,351	**23,618,732**	22,852,508	766,224
Expenditures				
County Appraiser	570,775	**639,749**	648,977	(9,228)
County Attorney	803,824	**807,357**	853,927	(46,570)
County Commissioners	180,276	**159,196**	185,299	(26,103)
County Clerk	315,956	**374,748**	329,452	45,296
Unified Courts	409,519	**376,072**	394,101	(18,029)
Information Technology	633,998	**673,344**	661,139	12,205
Register of Deeds	200,019	**171,409**	232,367	(60,958)
County Treasurer	458,376	**395,214**	486,076	(90,862)
Sheriff	3,752,768	**3,978,568**	3,822,874	155,694
Coroner	98,733	**85,913**	87,404	(1,491)
Emergency Preparedness	98,334	**97,973**	102,443	(4,470)
Election	54,718	**101,214**	111,607	(10,393)
Juvenile Detention	24,193	**56,716**	52,000	4,716
County Administrator	276,048	**321,037**	328,255	(7,218)
Health	496,559	**551,965**	508,746	43,219
Public Works	4,377,313	**5,055,324**	4,797,822	257,502
Noxious Weed	991,743	**824,314**	917,251	(92,937)
Environmental, Planning and Zoning	204,847	**234,124**	229,120	5,004
Emergency Medical Service	3,084,945	**3,226,670**	3,484,680	(258,010)
Building and Grounds	594,585	**551,194**	649,059	(97,865)
Communication Center	29,575	**21,341**	63,950	(42,609)
Fair	72,556	**92,048**	99,800	(7,752)
Fair Building Rentals	81,744	**79,140**	77,565	1,575
Courthouse General	201,495	**232,505**	212,928	19,577

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Appropriations				
High Plains Mental Health	$ 280,000	**280,000**	288,000	(8,000)
Hays Area Children's Center	129,250	**129,750**	129,750	-
DSNWK	240,000	**250,000**	250,000	-
Senior Citizens	112,305	**85,495**	85,495	-
Ellis County Coalition for Economical Development	27,500	**150,000**	156,750	(6,750)
Soil Conservation District	65,750	**72,646**	72,646	-
Historical Society	72,000	**72,000**	72,000	-
Humane Society of the High Plains	2,600	**2,600**	2,600	-
Ellis Alliance Association	1,750	**1,750**	-	1,750
Access Transportation	50,000	**50,000**	50,000	-
County	25,436	**33,299**	-	33,299
Center for Life Experiences	1,500	**3,000**	-	3,000
Options	2,500	**5,000**	-	5,000
Heartland Community Foundation	5,000	**5,000**	-	5,000
Administrator's Contingency	78,405	**48,557**	-	48,557
Transfers Out	3,707,039	**2,836,820**	5,191,000	(2,354,180)
Lease Payment	127,869	**260,721**	-	260,721
CDBG	132,000	**-**	-	-
Payroll Clearing	-	**158**	-	158
Total Expenditures	23,073,803	**23,393,931**	25,635,083	(2,241,152)
Receipts Over (Under) Expenditures	(576,452)	**224,801**		
Unencumbered Cash - Beginning	5,063,755	**4,501,406**		
Prior Year Cancelled Encumbrances	14,103	**60,894**		
Unencumbered Cash - Ending	$ 4,501,406	**4,787,101**		

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
County Appraiser				
Personal Services	$ 524,008	**575,001**	582,342	(7,341)
Contractual Services	46,190	**57,117**	60,685	(3,568)
Commodities	5,249	**9,342**	5,700	3,642
Capital Outlay	1,567	**-**	250	(250)
Reimbursements	(6,239)	**(1,711)**	-	(1,711)
Total County Appraiser	$ 570,775	**639,749**	648,977	(9,228)
County Attorney				
Personal Services	$ 767,934	**759,977**	816,927	(56,950)
Contractual Services	26,721	**37,231**	27,000	10,231
Commodities	8,692	**9,794**	9,000	794
Capital Outlay	483	**355**	1,000	(645)
Reimbursements	(6)	**-**	-	-
Total County Attorney	$ 803,824	**807,357**	853,927	(46,570)
County Commissioners				
Personal Services	$ 86,886	**63,525**	90,474	(26,949)
Contractual Services	90,335	**92,410**	91,325	1,085
Commodities	3,055	**3,261**	3,500	(239)
Total County Commissioners	$ 180,276	**159,196**	185,299	(26,103)
County Clerk				
Personal Services	$ 307,406	**346,098**	314,702	31,396
Contractual Services	7,179	**28,790**	12,450	16,340
Commodities	1,632	**489**	2,300	(1,811)
Capital Outlay	625	**190**	-	190
Reimbursements	(886)	**(819)**	-	(819)
Total County Clerk	$ 315,956	**374,748**	329,452	45,296
Unified Courts				
Contractual Services	$ 395,387	**382,122**	365,801	16,321
Commodities	10,269	**7,708**	15,000	(7,292)
Capital Outlay	17,882	**19,102**	13,300	5,802
Reimbursements	(14,019)	**(32,860)**	-	(32,860)
Total Unified Courts	$ 409,519	**376,072**	394,101	(18,029)
Information Technology				
Personal Services	$ 366,789	**450,436**	367,264	83,172
Contractual Services	258,067	**272,084**	270,000	2,084
Commodities	8,950	**15,055**	23,875	(8,820)
Capital Outlay	1,046	**-**	-	-
Reimbursements	(854)	**(64,231)**	-	(64,231)
Total Information Technology	$ 633,998	**673,344**	661,139	12,205

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Register of Deeds				
Personal Services	$ 196,010	**166,915**	226,690	(59,775)
Contractual Services	1,811	**2,090**	2,750	(660)
Commodities	2,199	**2,404**	2,927	(523)
Reimbursements	(1)	**-**	-	-
Total Register of Deeds	$ 200,019	**171,409**	232,367	(60,958)
County Treasurer				
Personal Services	$ 409,886	**344,376**	435,976	(91,600)
Contractual Services	43,508	**47,255**	46,500	755
Commodities	4,706	**2,550**	3,200	(650)
Capital Outlay	279	**1,033**	400	633
Reimbursements	(3)	**-**	-	-
Total County Treasurer	$ 458,376	**395,214**	486,076	(90,862)
Sheriff				
Personal Services	$ 3,113,412	**3,271,737**	3,248,349	23,388
Contractual Services	499,571	**599,640**	423,300	176,340
Commodities	205,751	**180,908**	133,050	47,858
Capital Outlay	29,433	**-**	18,175	(18,175)
Reimbursements	(95,399)	**(73,717)**	-	(73,717)
Total Sheriff	$ 3,752,768	**3,978,568**	3,822,874	155,694
Coroner				
Personal Services	$ 31,133	**32,409**	33,219	(810)
Contractual Services	67,600	**53,504**	54,185	(681)
Total Coroner	$ 98,733	**85,913**	87,404	(1,491)
Emergency Preparedness				
Personal Services	$ 82,575	**86,255**	85,800	455
Contractual Services	15,105	**10,532**	10,868	(336)
Commodities	654	**1,186**	5,775	(4,589)
Total Emergency Preparedness	$ 98,334	**97,973**	102,443	(4,470)
Election				
Personal Services	$ 13,852	**19,500**	19,957	(457)
Contractual Services	34,188	**51,377**	53,950	(2,573)
Commodities	4,161	**44,487**	35,200	9,287
Capital Outlay	2,705	**-**	2,500	(2,500)
Reimbursements	(188)	**(14,150)**	-	(14,150)
Total Election	$ 54,718	**101,214**	111,607	(10,393)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Juvenile Detention				
Contractual Services	$ 24,193	**56,716**	52,000	4,716
County Administrator				
Personal Services	$ 173,376	**273,453**	246,955	26,498
Contractual Services	96,831	**79,933**	80,550	(617)
Commodities	3,032	**5,241**	750	4,491
Capital Outlay	2,809	**2,410**	-	2,410
Reimbursements	-	**(40,000)**	-	(40,000)
Total County Administrator	$ 276,048	**321,037**	328,255	(7,218)
Health				
Personal Services	$ 376,520	**404,707**	391,324	13,383
Contractual Services	112,737	**92,962**	69,772	23,190
Commodities	58,276	**52,470**	47,650	4,820
Capital Outlay	1,990	**2,945**	-	2,945
Reimbursements	(52,964)	**(1,119)**	-	(1,119)
Total Health	$ 496,559	**551,965**	508,746	43,219
Public Works				
Personal Services	$ 2,545,580	**2,639,998**	2,634,407	5,591
Contractual Services	426,286	**308,998**	432,000	(123,002)
Commodities	1,237,108	**1,868,814**	1,438,850	429,964
Capital Outlay	200,285	**280,153**	292,565	(12,412)
Reimbursements	(31,946)	**(42,639)**	-	(42,639)
Total Public Works	$ 4,377,313	**5,055,324**	4,797,822	257,502
Noxious Weed				
Personal Services	$ 171,353	**180,590**	178,302	2,288
Contractual Services	3,220	**4,672**	4,290	382
Commodities	817,170	**636,052**	734,659	(98,607)
Capital Outlay	-	**3,000**	-	3,000
Total Noxious Weed	$ 991,743	**824,314**	917,251	(92,937)
Environmental, Planning and Zoning				
Personal Services	$ 201,728	**224,224**	218,560	5,664
Contractual Services	1,566	**5,809**	8,735	(2,926)
Commodities	2,313	**4,091**	1,825	2,266
Reimbursements	(760)	**-**	-	-
Total Environmental, Planning and Zoning	$ 204,847	**234,124**	229,120	5,004

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Emergency Medical Service				
Personal Services	$ 2,860,948	**3,012,463**	3,085,362	(72,899)
Contractual Services	109,558	**97,858**	99,720	(1,862)
Commodities	133,795	**134,899**	119,050	15,849
Capital Outlay	12,357	**4,562**	180,548	(175,986)
Reimbursements	(31,713)	**(23,112)**	-	(23,112)
Total Emergency Medical Service	$ 3,084,945	**3,226,670**	3,484,680	(258,010)
Building and Grounds				
Personal Services	$ 146,690	**137,878**	151,509	(13,631)
Contractual Services	387,975	**328,607**	416,050	(87,443)
Commodities	64,576	**81,499**	81,500	(1)
Capital Outlay	299	**3,719**	-	3,719
Reimbursements	(4,955)	**(509)**	-	(509)
Total Building and Grounds	$ 594,585	**551,194**	649,059	(97,865)
Communication Center				
Contractual Services	$ 35,268	**17,715**	21,850	(4,135)
Commodities	76,182	**3,181**	6,500	(3,319)
Capital Outlay	1,335	**445**	35,600	(35,155)
Reimbursements	(83,210)	**-**	-	-
Total Communication Center	$ 29,575	**21,341**	63,950	(42,609)
Fair				
Contractual Services	$ 73,523	**83,967**	81,460	2,507
Commodities	2,183	**20,425**	11,840	8,585
Capital Outlay	900	**4,064**	6,500	(2,436)
Reimbursements	(4,050)	**(16,408)**	-	(16,408)
Total Fair	$ 72,556	**92,048**	99,800	(7,752)
Fair Building Rentals				
Personal Services	$ 21,897	**27,223**	26,215	1,008
Contractual Services	54,784	**41,668**	42,400	(732)
Commodities	5,063	**10,249**	8,950	1,299
Total Fair Building Rentals	$ 81,744	**79,140**	77,565	1,575
Courthouse General				
Contractual Services	$ 26,775	**30,650**	212,928	(182,278)
Commodities	174,720	**201,855**	-	201,855
Total Courthouse General	$ 201,495	**232,505**	212,928	19,577

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 329,000	**800,000**
Connecting Links	154,083	**158,223**
KDOT Cost Share	-	**3,039,435**
Total Receipts	483,083	**3,997,658**
Expenditures		
Contractual Services	638,012	**258,814**
Commodities	154,083	**158,223**
Capital Outlay	5,008,251	**1,155,912**
Total Expenditures	5,800,346	**1,572,949**
Receipts Over (Under) Expenditures	(5,317,263)	**2,424,709**
Unencumbered Cash - Beginning	6,714,727	**1,397,464**
Prior Year Cancelled Encumbrances	-	**296,200**
Unencumbered Cash - Ending	$ 1,397,464	**4,118,373**

ELLIS COUNTY, KANSAS
Fair Deposit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Rent	$	21,570	**25,995**
Expenditures			
Contractual		19,908	**28,147**
Receipts Over (Under) Expenditures		1,662	**(2,152)**
Unencumbered Cash - Beginning		30,264	**31,926**
Unencumbered Cash - Ending	$	31,926	**29,774**

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 2,999	**3,093**	4,868	(1,775)
Expenditures				
Appropriations	-	**-**	5,775	(5,775)
Receipts Over (Under) Expenditures	2,999	**3,093**		
Unencumbered Cash - Beginning	6,431	**9,430**		
Unencumbered Cash - Ending	$ 9,430	**12,523**		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental	$ 7,975	**8,495**	9,736	(1,241)
Expenditures				
Contractual Services	9,000	**9,000**	9,000	-
Receipts Over (Under) Expenditures	(1,025)	**(505)**		
Unencumbered Cash - Beginning	10,447	**9,422**		
Unencumbered Cash - Ending	$ 9,422	**8,917**		

ELLIS COUNTY, KANSAS
Risk Management Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Transfers Out	419,100	**-**
Receipts Over (Under) Expenditures	(419,100)	**-**
Unencumbered Cash - Beginning	419,100	**-**
Unencumbered Cash - Ending	$ -	**-**

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 2,200,000	**1,200,000**
Federal Aid - IAP Grant	-	**91,000**
Federal Aid - ELC Grant	-	**197,306**
Insurance Reimbursements	157,179	**-**
Total Receipts	2,357,179	**1,488,306**
Expenditures		
Contractual Services	2,228	**93,714**
Capital Outlay	290,684	**741,931**
Total Expenditures	292,912	**835,645**
Receipts Over (Under) Expenditures	2,064,267	**652,661**
Unencumbered Cash - Beginning	1,037,591	**3,101,858**
Prior Year Cancelled Encumbrances	-	**7,043**
Unencumbered Cash - Ending	$ 3,101,858	**3,761,562**

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	643,039	**301,820**
Federal Aid - IAP Grant		-	**33,000**
Total Receipts		643,039	**334,820**
Expenditures			
Capital Outlay		624,312	**716,033**
Lease Payment		-	**85,102**
Total Expenditures		624,312	**801,135**
Receipts Over (Under) Expenditures		18,727	**(466,315)**
Unencumbered Cash - Beginning		3,427,748	**3,446,475**
Unencumbered Cash - Ending	$	3,446,475	**2,980,160**

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collections	$ 231,992	**208,519**	215,000	(6,481)
Use of Money and Property	280	**1,714**	-	1,714
Total Receipts	232,272	**210,233**	215,000	(4,767)
Expenditures				
Contractual Services	174,828	**181,663**	204,250	(22,587)
Receipts Over (Under) Expenditures	57,444	**28,570**		
Unencumbered Cash - Beginning	365,520	**422,964**		
Unencumbered Cash - Ending	$ 422,964	**451,534**		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	41,916	**34,022**
Expenditures			
Capital Outlay		23,289	**68,515**
Receipts Over (Under) Expenditures		18,627	**(34,493)**
Unencumbered Cash - Beginning		191,559	**210,186**
Unencumbered Cash - Ending	$	210,186	**175,693**

ELLIS COUNTY, KANSAS
County Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	10,479	**8,506**
Expenditures			
Capital Outlay		1,962	**2,852**
Receipts Over (Under) Expenditures		8,517	**5,654**
Unencumbered Cash - Beginning		56,453	**64,970**
Unencumbered Cash - Ending	$	64,970	**70,624**

ELLIS COUNTY, KANSAS
County Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	10,479	**8,506**
Expenditures			
Capital Outlay		-	**15,926**
Receipts Over (Under) Expenditures		10,479	**(7,420)**
Unencumbered Cash - Beginning		53,377	**63,856**
Unencumbered Cash - Ending	$	63,856	**56,436**

ELLIS COUNTY, KANSAS
Munjor Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Use of Money and Property	$	408	**1,983**
Expenditures			
Capital Outlay		33,616	**-**
Receipts Over (Under) Expenditures		(33,208)	**1,983**
Unencumbered Cash - Beginning		487,621	**454,413**
Unencumbered Cash - Ending	$	454,413	**456,396**

ELLIS COUNTY, KANSAS
Ellis CARES Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Disbursements	11	**-**
Receipts Over (Under) Expenditures	(11)	**-**
Unencumbered Cash - Beginning	11	**-**
Unencumbered Cash - Ending	$ -	**-**

ELLIS COUNTY, KANSAS
General Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	899,765	**943,702**
Expenditures			
Transfers Out		542,259	**670,000**
Receipts Over (Under) Expenditures		357,506	**273,702**
Unencumbered Cash - Beginning		70,978	**428,484**
Unencumbered Cash - Ending	$	428,484	**702,186**

ELLIS COUNTY, KANSAS
Health Care Sales Tax 2020 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	2,179,584	**2,279,595**
Expenditures			
Transfers Out		1,550,000	**1,819,097**
Receipts Over (Under) Expenditures		629,584	**460,498**
Unencumbered Cash - Beginning		153,652	**783,236**
Unencumbered Cash - Ending	$	783,236	**1,243,734**

ELLIS COUNTY, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	2,773,043	**2,773,043**
Expenditures			
Contractual Services		125,987	**4,383,063**
Receipts Over (Under) Expenditures		2,647,056	**(1,610,020)**
Unencumbered Cash - Beginning		-	**2,647,056**
Prior Year Cancelled Encumbrances		-	**40,515**
Unencumbered Cash - Ending	$	2,647,056	**1,077,551**

ELLIS COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Opioid Funds	$	-	**5,362**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**5,362**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**5,362**

ELLIS COUNTY, KANSAS
Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,043,000	**1,150,000**	1,150,000	-
Expenditures				
Bond Principal	1,005,000	**1,020,000**	1,050,000	(30,000)
Bond Interest	88,790	**73,050**	95,741	(22,691)
Total Expenditures	1,093,790	**1,093,050**	1,145,741	(52,691)
Receipts Over (Under) Expenditures	(50,790)	**56,950**		
Unencumbered Cash - Beginning	60,650	**9,860**		
Unencumbered Cash - Ending	$ 9,860	**66,810**		

ELLIS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 1,345,007	**1,283,444**	1,214,000	69,444
Reimbursed Expenses	17,383	**16,032**	-	16,032
State Aid	-	**185**	-	185
Miscellaneous	53,907	**22,481**	20,000	2,481
Total Receipts	1,416,297	**1,322,142**	1,234,000	88,142
Expenditures				
Personal Services	307,995	**276,996**	333,011	(56,015)
Contractual Services	714,131	**826,089**	674,373	151,716
Commodities	86,892	**99,761**	49,000	50,761
Lease Payment	-	**117,254**	117,256	(2)
Transfers Out	88,002	**-**	-	-
Total Expenditures	1,197,020	**1,320,100**	1,173,640	146,460
Receipts Over (Under) Expenditures	219,277	**2,042**		
Unencumbered Cash - Beginning	709,966	**929,243**		
Prior Year Cancelled Encumbrances	-	**1,200**		
Unencumbered Cash - Ending	$ 929,243	**932,485**		

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 88,002	**-**
Expenditures		
Contractual Services	-	**46,318**
Lease Payment	296,894	**144,100**
Total Expenditures	296,894	**190,418**
Receipts Over (Under) Expenditures	(208,892)	**(190,418)**
Unencumbered Cash - Beginning	400,142	**191,250**
Unencumbered Cash - Ending	$ 191,250	**832**

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid	$ -	**37,376**
Expenditures		
Contractual Services	44,780	**-**
Receipts Over (Under) Expenditures	(44,780)	**37,376**
Unencumbered Cash - Beginning	253,333	**208,553**
Prior Year Cancelled Encumbrances	-	**7,880**
Unencumbered Cash - Ending	$ 208,553	**253,809**

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Drug Tax	$	374	**900**
Interest		98	**424**
Drug Enforcement Receipts		20,335	**8,179**
Total Receipts		20,807	**9,503**
Expenditures			
Public Safety		33,560	**19,085**
Receipts Over (Under) Expenditures		(12,753)	**(9,582)**
Unencumbered Cash - Beginning		123,194	**110,441**
Unencumbered Cash - Ending	$	110,441	**100,859**

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,766	**2,209**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,766	**2,209**
Unencumbered Cash - Beginning		20,210	**23,976**
Unencumbered Cash - Ending	$	23,976	**26,185**

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 242,413	**240,161**
Expenditures		
Personal Services	122,493	**204,329**
Contractual Services	15,459	**10,059**
Commodities	6,960	**11,825**
Lease Payment	499	**1,620**
Transfers Out	97,002	**12,328**
Total Expenditures	242,413	**240,161**
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 620,066	**618,898**	604,259	14,639
Sale of Assets	14,000	**28,725**	-	28,725
Miscellaneous	4,301	**10,504**	-	10,504
Total Receipts	638,367	**658,127**	604,259	53,868
Expenditures				
Personal Services	130,772	**140,917**	133,279	7,638
Contractual Services	222,531	**247,989**	217,260	30,729
Commodities	72,900	**76,213**	68,000	8,213
Capital Outlay	111	**137**	1,000	(863)
Lease Payments	29,552	**29,243**	29,553	(310)
Transfers Out	161,741	**133,947**	177,947	(44,000)
Cash Forward	-	**-**	51,000	(51,000)
Total Expenditures	617,607	**628,446**	678,039	(49,593)
Receipts Over (Under) Expenditures	20,760	**29,681**		
Unencumbered Cash - Beginning	80,969	**101,910**		
Prior Year Cancelled Encumbrances	181	**143**		
Unencumbered Cash - Ending	$ 101,910	**131,734**		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	161,741	**133,947**
Expenditures			
Capital Outlay		319,565	**122,350**
Receipts Over (Under) Expenditures		(157,824)	**11,597**
Unencumbered Cash - Beginning		172,666	**14,842**
Prior Year Cancelled Encumbrances		-	**3,756**
Unencumbered Cash - Ending	$	14,842	**30,195**

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 26,121,616	48,287,439	42,288,208	**32,120,847**
Vehicle Tax	48,414	2,845,669	2,849,322	**44,761**
Vehicle Excise Tax	29,241	60,764	62,051	**27,954**
Delinquent Personal Property	61,018	106,324	128,504	**38,838**
Delinquent Real Estate	260,099	240,038	331,480	**168,657**
Partial Delinquent Personal Property	74,768	-	-	**74,768**
Partial Delinquent Real Estate	2,790	-	-	**2,790**
Severance Tax	30,155	157,759	137,570	**50,344**
Tax - Payment in Lieu Of	21,463	2,749	24,212	**-**
Special Assessment	321,468	433,116	523,480	**231,104**
Transient Deposit	5,050	-	-	**5,050**
Returned Checks	(303)	35,024	44,190	**(9,469)**
Concealed Gun Application	11,208	1,268	6,917	**5,559**
Motor Vehicle Tax	673,038	3,877,598	3,697,878	**852,758**
Total Distributable Funds	27,660,025	56,047,748	50,093,812	**33,613,961**
Clearing Accounts	709	64,922	64,810	**821**
Unclaimed Money	1,329	-	-	**1,329**
Revitalization Program	7,050	115,714	115,014	**7,750**
Drug Forfeiture	5,395	8	5,403	**-**
State Funds				
State Institutional Building	(27)	224,167	224,205	**(65)**
State Educational Building	(54)	448,334	448,409	**(129)**
Total State Funds	(81)	672,501	672,614	**(194)**
Subdivision Funds				
Cities	-	9,175,927	9,175,927	**-**
Townships	-	12,359	12,359	**-**
School Districts	(1,097)	19,163,053	19,165,496	**(3,540)**
Improvement Districts	256,671	201,216	156,684	**301,203**
Other Special Districts	-	635,333	635,333	**-**
Fire Districts	-	23,980	23,980	**-**
Cemeteries	-	829	829	**-**
Total Subdivision Funds	255,574	29,212,697	29,170,608	**297,663**
Total	$ 27,930,001	86,113,590	80,122,261	**33,921,330**

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax Fund	$ 137,523	1,832,898	1,798,724	**171,697**
Advance Escrow Fund	798,206	1,721,539	1,814,723	**705,022**
County Attorney's Office	58,481	44,496	52,492	**50,485**
Drug Court Grant Fund	14,226	250	2,619	**11,857**
County Attorney Restitution Account	150	5,109	5,159	**100**
County Attorney Trust Account	3,517	34,488	32,595	**5,410**
Clerk of District Court Office	1,231,038	1,014,810	1,895,928	**349,920**
Sheriff Office	133	111,125	111,125	**133**
Sheriff Memorial Fund	40	-	-	**40**
Sheriff - Special Stray	1,640	-	-	**1,640**
Drug Enforcement Trust II Fund	7,548	6,197	7,715	**6,030**
Community Corrections - Adult Fund	284,049	962,522	864,389	**382,182**
Community Corrections - Parole Fund	81,236	189,121	169,855	**100,502**
Community Corrections - Byrne Grant	(26,543)	94,548	102,468	**(34,463)**
Community Corrections - Dom/Violence	(6,638)	60,006	58,101	**(4,733)**
Community Corrections - Mentor Grant	(54)	18,702	19,652	**(1,004)**
NWKJS-Case Management	4,657	60,356	55,265	**9,748**
NWKJS-Intake	25,245	157,621	170,423	**12,443**
NWKJS-JISP	11,439	290,470	271,342	**30,567**
NWKJS-Diversion	20,548	302,991	307,014	**16,525**
NWKJS-Juvenile Justice Auth	64,347	-	64,347	**-**
NWKJS-Diversion Program Fee	30,610	4,273	17,743	**17,140**
NWKJS-JISP Program Fees	40,408	83,163	1,300	**122,271**
NWKJS-EMD	95,984	107,380	111,401	**91,963**
NWKJS-Admin Services	18,912	-	1,435	**17,477**
NWKJS-Reinvestment Grant	8,769	123,934	84,686	**48,017**
NWKJS-Mental Health	-	27,487	27,199	**288**
BJA Grant Fund-Drug Court	(19,970)	99,248	89,685	**(10,407)**
Court Trustee/Child Support Fund	54,054	43,448	29,245	**68,257**
Sheriff's Commissary Fund	83,144	40,765	59,358	**64,551**
NWKS Homeland Security	1,115	-	-	**1,115**
Doonan Trucking CID	-	23,384	23,384	**-**
Ellis County Free Fair	141,250	324,683	337,365	**128,568**
EBHF-2021 Health Benefits Fund	875,245	2,541,048	2,299,048	**1,117,245**
Total Agency Funds	$ 4,040,309	10,326,062	10,885,785	**3,480,586**

ELLIS COUNTY, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
Ellis County, Kansas
Hays, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Ellis County, Kansas**, as of and for the year ended December 31, 2022, and the related notes to the financial statement, and have issued our report thereon dated August 8, 2023August 8, 2023. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Ellis County, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Ellis County, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Ellis County, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Ellis County, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Ellis County, Kansas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on **Ellis County, Kansas'** response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. **Ellis County, Kansas'** response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 8, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the County Commission
Ellis County, Kansas
Hays, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Ellis County, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Ellis County, Kansas'** major federal programs for the year ended December 31, 2022. **Ellis County, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Ellis County, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Ellis County, Kansas** and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Ellis County, Kansas'** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Ellis County, Kansas'** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Ellis County, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Ellis County, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 **Ellis County, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Ellis County, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Ellis County, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 8, 2023

ELLIS COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Passed Through Kansas Department of Transportation				
Highway Safety Cluster				
State and Community Highway Safety	20.600	N/A	$ -	3,046
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	N/A	-	12,035
Total U.S. Department of Transportation			-	15,081
U.S. Department of Homeland Security				
Passed Through Kansas Adjutant General				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	-	28,774
U.S. Department of Justice				
Passed Through Kansas Governor's Office				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	-	102,468
Violence Against Women Formula Grants	16.588	N/A	-	58,101
Total U.S. Department of Justice			-	160,569
U.S. Department of Health and Human Services				
Passed Through Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	3329-264678	-	22,198
Immunization Cooperative Agreements	93.268	3372-264IMM22PPHF	-	1,464
COVID-19 Funding				
Immunization Cooperative Agreements	93.268	3372-264IMM_COVIDR	-	68,583
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	3150-264ELC_COVIDED	-	493,880
Total U.S. Department of Health and Human Services			-	586,125
U.S. Department of Treasury				
Direct Award				
COVID-19 Funding				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,851,308
U.S. Department of Agriculture				
Passed Through Osborne County, Kansas				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	N/A	-	88,840
Total Expenditures of Federal Awards			$ -	**2,730,697**

See accompanying notes to schedule of expenditures of federal awards.

ELLIS COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Ellis County, Kansas,** and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The County has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – OTHER EXPENDITURES

The County did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended December 31, 2022.

ELLIS COUNTY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? X Yes ____ No
- Significant deficiency identified? ____ Yes X No
- Noncompliance material to financial statements noted? ____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes X No
- Significant deficiency identified? ____ Yes X None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) ____ Yes X No

Identification of major programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B $ 750,000

Auditee qualified as low-risk auditee? ____ Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2022-001 – Accounts Payable

Criteria or specific requirement
Amounts due to vendors or suppliers for goods and services received before year end, but not yet paid for, should be booked as accounts payable. Amounts due to employees for wages earned before year end, but not yet paid for, should be booked as accrued payroll. Any underlying documentation related to these items should tie to the accounting records.

Condition
During review of the County's liability accounts, it was determined that the “Prior Year Wage Liability” accounts and the “Prior Year Liabilities” accounts did not match the supporting documentation by a material amount.

Context
Accrued payroll is calculated by the County for wages earned during December that are paid in January. The calculated accrued payroll provided by the County was $684,323 but the general ledger accounts showed balances of $838,719. The accrued payroll liabilities were overstated by $154,396.

An Open Purchase Order report is provided by the County that details all outstanding purchase orders as of December 31, 2022. The report indicated the liability for open purchase orders was $4,510,265 but the general ledger accounts showed balances of $4,579,644. The open purchase order liabilities were overstated by $69,379.

Cause
Documentation was not reviewed for accuracy in comparison to the accounting records.

Effect
Liabilities were overstated by $223,774.

Recommendation
We recommend that the supporting calculations and journal entries for accrued payroll be reviewed prior to posting the entries and that the general ledger accounts for all liabilities be reviewed at least annually to ensure the balances match to the supporting documentation.

Views of responsible officials
See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted for the year ended December 31, 2021.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No single audit was completed for the year ended December 31, 2021.

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