ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

ELLSWORTH COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Ellsworth County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Ellsworth County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

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

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
July 31, 2024

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 861,325	$ 4,783,541	$ 4,149,825	$ 1,495,041	$ 110,867	$ 1,605,908
SPECIAL PURPOSE FUNDS						
Road and Bridge	420,681	2,819,426	2,928,749	311,358	173,257	484,615
Special Bridge	428,979	242,989	32,004	639,964	-	639,964
Noxious Weed	51,618	246,678	216,006	82,290	386	82,676
Health	212,549	598,759	420,027	391,281	4,595	395,876
Health Capital Outlay	207,115	5,000	4,177	207,938	-	207,938
Hospital Operations	94,735	195,776	202,017	88,494	-	88,494
Employee Benefits	144,661	1,680,974	1,681,456	144,179	-	144,179
County Building	627,928	35,575	22,916	640,587	-	640,587
Special Parks and Recreation	9,836	1,903	720	11,019	360	11,379
Special Alcohol and Drug	62,076	3,639	-	65,715	-	65,715
Ellsworth County 911	180,997	64,057	46,972	198,082	-	198,082
Emergency 911	68,754	1,217	-	69,971	-	69,971
Wireless 911	20,152	298	3,300	17,150	-	17,150
Bridge Construction Sales Tax	1,076,357	255,487	886,305	445,539	-	445,539
Hospital Sales Tax	691,471	255,487	566,666	380,292	-	380,292
Opioid Settlement	-	11,542	-	11,542	-	11,542
Road and Bridge Equipment	879,447	475,000	344,191	1,010,256	-	1,010,256
Equipment Reserve	1,505,592	280,000	20,371	1,765,221	-	1,765,221
Special Law Enforcement	23,673	719	4,248	20,144	-	20,144
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	32,174	60,028	57,421	34,781	-	34,781

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

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONTINUED)						
Ambulance Memorials	$ 18,742	$ 15,106	$ 11,083	$ 22,765	$ -	$ 22,765
Prosecutor Administrative Fees	5,189	40	-	5,229	-	5,229
Prosecuting Attorney Training	17,207	5,347	3,823	18,731	-	18,731
Bioterrorism Grant	80,652	34,362	11,313	103,701	-	103,701
Register of Deeds Technology	23,977	6,847	4,520	26,304	-	26,304
County Clerk Technology	10,617	1,780	2,303	10,094	-	10,094
County Treasurer Technology	10,052	1,631	10,144	1,539	-	1,539
Ambulance Grant	10,391	18,788	17,509	11,670	-	11,670
VIN Fees	24,476	5,160	1,219	28,417	-	28,417
K-9 Donations	4,471	-	252	4,219	-	4,219
Sheriff Education	245,574	26,354	44,135	227,793	-	227,793
ARPA Grant	242,454	50,000	241,607	50,847	-	50,847
BOND AND INTEREST FUND						
Bond and Interest	7,691	38,462	36,963	9,190	-	9,190
TOTAL FINANCIAL REPORTING ENTITY	$ 8,301,815	$ 12,221,972	$ 11,972,242	$ 8,551,545	$ 289,465	$ 8,841,010

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

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

COMPOSITION OF CASH	
Ellsworth County	
Checking accounts	$ 120,014
Money Market accounts	16,361,542
Certificates of deposit	3,185,345
Ellsworth County Temporary Notes, Series 2020	37,000
Other accounts	
Checking accounts	
Health Claims	59,904
Ellsworth County Law Library	104,613
Cash and cash items	46,353
TOTAL CASH	19,914,771
AGENCY FUNDS (SCHEDULE 3)	(11,073,761)
TOTAL FINANCIAL REPORTING ENTITY	$ 8,841,010

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

ELLSWORTH COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Ellsworth County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and does not include related municipal entities. The related municipal entities of the County are as follows:

Ellsworth County Medical Center

The Ellsworth County Hospital Board operates the Ellsworth County Medical Center (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2023:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund

Used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

If a municipality holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County held a revenue neutral rate hearing as part of the process for adoption of the 2023 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2023.

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

Kansas statute K.S.A. 12-1675 authorizes the County to invest moneys in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—COMPLIANCE WITH KANSAS STATUTES

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was $19,831,418 and the bank balance was $21,102,544. The bank balance was held by five banks, with 90% held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,414,113 was covered by FDIC; the remaining $19,688,431 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675.

At December 31, 2023, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
General Obligation Temporary Notes, Series 2020	$ 37,000	$ 37,000	N/A

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

At December 31, 2023, long-term debt of the County included $37,000 general obligation temporary notes, Series 2020. The general obligation temporary notes were issued on June 25, 2020, in the principal amount of $143,000 and were purchased as an investment by the County Treasurer with an interest rate of 1.75% and a maturity date of March 1, 2024. Current maturities of long-term debt and interest through maturities were as follows:

General Obligation Temporary Notes	Principal	Interest
2024	$ 37,000	$ 324

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $267,131 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,106,850. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the county's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 6—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

The County's estimated liability for compensated absences at December 31, 2023, was $206,956.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2023.

NOTE 7—RISK MANAGEMENT

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

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

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

NOTE 8—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

From Fund	To Fund	Amount	Statutory Authority
Treasurer's Special Auto	General	$ 32,174	K.S.A. 8-145
General	Equipment Reserve	280,000	K.S.A. 19-119
Road and Bridge	Road and Bridge Equipment	475,000	K.S.A. 68-141g
Health	Health Capital Outlay	5,000	K.S.A. 65-204

NOTE 9—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2023, the County's share of tax rebates totaled $51,996.

Tax Increment Financing

Tax Increment Financing (TIF) Districts are allowed pursuant to K.S.A. 12-1770 et seq. to aid in the financing of projects in the public interest for the purpose of promoting or stimulating the development or redevelopment of an area. Incremental increases in property taxes resulting from the improvements to property in the TIF District are used to finance the project. For the year ended December 31, 2023, the County's share of tax reimbursements for the TIF District to the City of Ellsworth totaled $66,825.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2023

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 4,048,948	$ 116,671	$ 4,165,619	$ 4,149,825	$ (15,794)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,860,000	69,419	2,929,419	2,928,749	(670)
Special Bridge	433,516	-	433,516	32,004	(401,512)
Noxious Weed	317,000	-	317,000	216,006	(100,994)
Health	396,000	242,231	638,231	420,027	(218,204)
Health Capital Outlay	162,115	-	162,115	4,177	(157,938)
Hospital Operations	202,017	-	202,017	202,017	-
Employee Benefits	1,711,000	-	1,711,000	1,681,456	(29,544)
County Building	705,011	-	705,011	22,916	(682,095)
Special Parks and Recreation	18,544	-	18,544	720	(17,824)
Special Alcohol and Drug	63,321	-	63,321	-	(63,321)
Ellsworth County 911	259,952	-	259,952	46,972	(212,980)
Emergency 911	60,900	-	60,900	-	(60,900)
Wireless 911	19,975	-	19,975	3,300	(16,675)
Bridge Construction Sales Tax	1,342,790	-	1,342,790	886,305	(456,485)
Hospital Sales Tax	938,781	-	938,781	566,666	(372,115)
Opioid Settlement	-	-	-	-	-
BOND AND INTEREST FUND					
Bond and Interest	46,963	-	46,963	36,963	(10,000)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,032,149	$ 1,995,444	$ 36,705
Delinquent tax	14,689	10,000	4,689
Interest and charges on delinquent taxes	50,558	18,000	32,558
Motor vehicle tax	103,774	99,801	3,973
Recreational vehicle tax	3,002	2,956	46
16/20M truck tax	8,541	8,784	(243)
Commercial vehicle registration fees	5,425	5,258	167
Watercraft tax	-	2,792	(2,792)
In lieu of tax	1,234,417	590,575	643,842
Local retail sales tax	254,306	100,000	154,306
Federal land entitlement	66,521	45,000	21,521
United States government lease	16,341	25,000	(8,659)
Local alcoholic liquor tax	1,903	1,700	203
Mineral tax	5,191	2,800	2,391
Neighborhood revitalization	(15,643)	(16,112)	469
Tax Increment Financing (TIF)	(20,104)	(20,205)	101
Licenses and fees			
Officers' fees	45,519	25,000	20,519
Transfer from - Treasurer's Special Auto	32,174	20,000	12,174
Antique tag registration	-	350	(350)
District Court fees and reimbursements	18,088	10,000	8,088
Diversion fees	56,912	10,000	46,912
Uses of money and property			
Interest on invested funds	292,229	30,000	262,229
Rentals	5,010	4,000	1,010
Other			
Reimbursements	141,671	25,000	116,671
Law enforcement contracts - lake patrol	15,735	-	15,735
Prisoner board and work release	1,768	2,000	(232)
Emergency management	22,718	6,000	16,718
Ambulance collections	333,232	225,000	108,232
Solid waste collections	39,190	15,000	24,190
Booking fees	4,143	4,000	143
Inmate telephone commission	1,031	1,000	31
Other collections	8,972	-	8,972
Sale of surplus equipment	4,079	-	4,079
TOTAL RECEIPTS	4,783,541	3,249,143	1,534,398

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 58,938	$ 51,000	$ 7,938
Contractual services	1,739	3,000	(1,261)
Commodities	-	2,000	(2,000)
Department total	60,677	56,000	4,677
County Clerk			
Personal services	141,279	143,011	(1,732)
Contractual services	2,255	2,297	(42)
Commodities	2,495	692	1,803
Department total	146,029	146,000	29
County Treasurer			
Personal services	178,871	170,500	8,371
Contractual services	14,183	9,500	4,683
Commodities	1,944	5,000	(3,056)
Department total	194,998	185,000	9,998
County Attorney			
Personal services	130,864	130,462	402
Appeals	-	10,000	(10,000)
Contractual services	8,647	12,000	(3,353)
Commodities	825	3,538	(2,713)
Capital outlay	-	2,500	(2,500)
Department total	140,336	158,500	(18,164)
Register of Deeds			
Personal services	90,560	86,620	3,940
Contractual services	3,356	12,000	(8,644)
Commodities	10,167	6,200	3,967
Capital outlay	-	1,180	(1,180)
Department total	104,083	106,000	(1,917)
Sheriff			
Personal services	1,021,718	1,026,900	(5,182)
Contractual services	132,870	127,000	5,870
Commodities	102,848	129,000	(26,152)
Capital outlay	153,032	111,100	41,932
Prisoner medical expense	51,013	50,000	1,013
Food service	22,675	25,000	(2,325)
Department total	1,484,156	1,469,000	15,156

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 15,865	$ 18,128	$ (2,263)
Contractual services	23,478	31,376	(7,898)
Commodities	10,352	8,861	1,491
Department total	49,695	58,365	(8,670)
Ambulance			
Personal services	530,553	501,000	29,553
Contractual services	57,182	67,350	(10,168)
Commodities	52,498	73,450	(20,952)
Capital outlay	4,786	6,000	(1,214)
Education	4,201	6,200	(1,999)
Department total	649,220	654,000	(4,780)
Appraiser			
Personal services	146,598	147,240	(642)
Contractual services	16,110	27,180	(11,070)
Commodities	2,133	3,230	(1,097)
Capital outlay	-	1,350	(1,350)
Department total	164,841	179,000	(14,159)
Solid waste			
Personal services	33,713	33,000	713
Contractual services	28,406	41,550	(13,144)
Commodities	2,361	6,700	(4,339)
Capital outlay	521	1,000	(479)
Recycling	5,335	14,750	(9,415)
Department total	70,336	97,000	(26,664)
Courthouse - general expense			
Contractual services	306,834	175,000	131,834
Commodities	11,205	100,000	(88,795)
Capital outlay	-	27,000	(27,000)
Computer upgrade	1,436	10,000	(8,564)
Emergency management	43,132	45,000	(1,868)
Liability insurance	-	70,000	(70,000)
Miscellaneous	3,538	-	3,538
Department total	366,145	427,000	(60,855)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	$ 41,098	$ 91,680	$ (50,582)
Commodities	1,689	3,800	(2,111)
Capital outlay	4,570	9,500	(4,930)
Department total	47,357	104,980	(57,623)
Economic development			
Personal services	77,950	71,500	6,450
Other			
North Central Regional Planning	3,500	3,500	-
4-H Barn	1,413	2,600	(1,187)
Juvenile Detention	600	15,000	(14,400)
Conservation District	35,250	35,250	-
County Fair Association	16,500	16,500	-
Historical preservation	41,000	41,000	-
Mental health	32,377	32,377	-
Mental retardation	28,599	28,599	-
Elderly	32,800	32,800	-
North Central Flint Hills Area Agency on Aging - health insurance	15,463	22,477	(7,014)
Senior Centers	88,500	88,500	-
LEPP - Salina-Saline County Health Department	12,500	12,500	-
Wilson Heritage Museum	2,500	2,500	-
Holyrood Historic Santa Fe Depot	3,000	3,000	-
Transfer to - Equipment Reserve Fund	280,000	-	280,000
Department total	594,002	336,603	257,399
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	4,149,825	4,048,948	100,877
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	116,671	(116,671)
TOTAL FOR COMPARISON	4,149,825	4,165,619	(15,794)
RECEIPTS OVER (UNDER) EXPENDITURES	633,716	(799,805)	1,433,521
UNENCUMBERED CASH, JANUARY 1	861,325	799,805	61,520
UNENCUMBERED CASH, DECEMBER 31	$ 1,495,041	$ -	$ 1,495,041

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,289,187	$ 2,248,220	$ 40,967
Delinquent tax	14,512	3,000	11,512
Motor vehicle tax	103,497	99,539	3,958
Recreational vehicle tax	2,994	2,948	46
16/20M truck tax	8,718	8,760	(42)
Commercial vehicle registration fees	5,410	5,245	165
Watercraft tax	-	2,785	(2,785)
Special highway gas tax	309,444	319,933	(10,489)
Neighborhood revitalization	(17,625)	(15,743)	(1,882)
Tax Increment Financing (TIF)	(22,651)	(19,742)	(2,909)
Reimbursed expenses	125,940	40,000	85,940
TOTAL RECEIPTS	2,819,426	2,694,945	124,481
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	716,436	803,000	(86,564)
Contractual services	170,712	201,963	(31,251)
Commodities	1,551,529	1,736,286	(184,757)
Capital outlay	15,072	118,751	(103,679)
Transfer to - Road and Bridge Equipment Fund	475,000	-	475,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,928,749	2,860,000	68,749
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	69,419	(69,419)
TOTAL FOR COMPARISON	2,928,749	2,929,419	(670)
RECEIPTS OVER (UNDER) EXPENDITURES	(109,323)	(165,055)	55,732
UNENCUMBERED CASH, JANUARY 1	420,681	165,055	255,626
UNENCUMBERED CASH, DECEMBER 31	$ 311,358	$ -	$ 311,358

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 117,398	$ 115,272	$ 2,126
Delinquent tax	977	200	777
Motor vehicle tax	6,014	5,783	231
Recreational vehicle tax	174	171	3
16/20M truck tax	539	509	30
Commercial vehicle registration fees	314	305	9
Watercraft tax	-	162	(162)
Neighborhood revitalization	(904)	(926)	22
Tax Increment Financing (TIF)	(1,161)	(1,161)	-
Reimbursements - Federal Exchange Funds	119,638	-	119,638
TOTAL RECEIPTS	242,989	120,315	122,674
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	32,004	433,516	(401,512)
RECEIPTS OVER (UNDER) EXPENDITURES	210,985	(313,201)	524,186
UNENCUMBERED CASH, JANUARY 1	428,979	313,201	115,778
UNENCUMBERED CASH, DECEMBER 31	$ 639,964	$ -	$ 639,964

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 183,637	$ 180,419	$ 3,218
Delinquent tax	822	300	522
Motor vehicle tax	6,466	6,219	247
Recreational vehicle tax	187	184	3
16/20M truck tax	529	547	(18)
Commercial vehicle registration fees	338	328	10
Watercraft tax	-	174	(174)
Neighborhood revitalization	(1,414)	(1,426)	12
Tax Increment Financing (TIF)	(1,818)	(1,788)	(30)
Sale of chemicals	57,931	100,000	(42,069)
Other reimbursements	-	10,000	(10,000)
TOTAL RECEIPTS	246,678	294,957	(48,279)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	145,575	140,000	5,575
Contractual services	14,095	16,000	(1,905)
Commodities			
Chemical	49,380	150,000	(100,620)
Other	3,130	8,500	(5,370)
Capital outlay	3,826	2,500	1,326
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	216,006	317,000	(100,994)
RECEIPTS OVER (UNDER) EXPENDITURES	30,672	(22,043)	52,715
UNENCUMBERED CASH, JANUARY 1	51,618	22,043	29,575
UNENCUMBERED CASH, DECEMBER 31	$ 82,290	$ -	$ 82,290

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 267,224	$ 262,623	$ 4,601
Delinquent tax	938	165	773
Motor vehicle tax	6,958	6,692	266
Recreational vehicle tax	201	198	3
16/20M truck tax	547	589	(42)
Commercial vehicle registration fees	364	353	11
Watercraft tax	-	187	(187)
Neighborhood revitalization	(2,058)	(2,073)	15
Tax Increment Financing (TIF)	(2,646)	(2,599)	(47)
Bioterrorism reimbursement	-	800	(800)
Grants and reimbursements	327,231	85,000	242,231
TOTAL RECEIPTS	598,759	351,935	246,824
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	183,096	201,624	(18,528)
Contractual services	35,321	65,700	(30,379)
Commodities	196,610	128,676	67,934
Transfer to - Health Capital Outlay Fund	5,000	-	5,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	420,027	396,000	24,027
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	242,231	(242,231)
TOTAL FOR COMPARISON	420,027	638,231	(218,204)
RECEIPTS OVER (UNDER) EXPENDITURES	178,732	(44,065)	222,797
UNENCUMBERED CASH, JANUARY 1	212,549	44,065	168,484
UNENCUMBERED CASH, DECEMBER 31	$ 391,281	$ -	$ 391,281

ELLSWORTH COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Health Fund	$ 5,000	$ -	$ 5,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	4,177	162,115	(157,938)
RECEIPTS OVER (UNDER) EXPENDITURES	823	(162,115)	162,938
UNENCUMBERED CASH, JANUARY 1	207,115	162,115	45,000
UNENCUMBERED CASH, DECEMBER 31	$ 207,938	$ -	$ 207,938

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 186,330	$ 182,989	$ 3,341
Delinquent tax	1,175	500	675
Motor vehicle tax	10,182	9,792	390
Recreational vehicle tax	295	290	5
16/20M truck tax	539	862	(323)
Commercial vehicle registration fees	532	516	16
Watercraft tax	-	274	(274)
Neighborhood revitalization	(1,434)	(1,444)	10
Tax Increment Financing (TIF)	(1,843)	(1,811)	(32)
TOTAL RECEIPTS	195,776	191,968	3,808
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	202,017	202,017	-
RECEIPTS OVER (UNDER) EXPENDITURES	(6,241)	(10,049)	3,808
UNENCUMBERED CASH, JANUARY 1	94,735	10,049	84,686
UNENCUMBERED CASH, DECEMBER 31	$ 88,494	$ -	$ 88,494

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,604,646	$ 1,575,741	$ 28,905
Delinquent tax	10,955	2,000	8,955
Motor vehicle tax	80,006	76,948	3,058
Recreational vehicle tax	2,314	2,279	35
16/20M truck tax	7,100	6,772	328
Commercial vehicle registration fees	4,182	4,055	127
Watercraft tax	-	2,153	(2,153)
Neighborhood revitalization	(12,353)	(12,433)	80
Tax Increment Financing (TIF)	(15,876)	(15,591)	(285)
TOTAL RECEIPTS	1,680,974	1,641,924	39,050
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,050,272	980,000	70,272
Social Security	252,877	265,500	(12,623)
KPERS	303,470	327,000	(23,530)
Unemployment tax	8,581	16,000	(7,419)
Workers' compensation	60,776	115,000	(54,224)
Other insurance	5,480	7,500	(2,020)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,681,456	1,711,000	(29,544)
RECEIPTS OVER (UNDER) EXPENDITURES	(482)	(69,076)	68,594
UNENCUMBERED CASH, JANUARY 1	144,661	69,076	75,585
UNENCUMBERED CASH, DECEMBER 31	$ 144,179	$ -	$ 144,179

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 35,046	$ 34,483	$ 563
Delinquent tax	607	200	407
Motor vehicle tax	-	-	-
Recreational vehicle tax	-	-	-
16/20M truck tax	539	-	539
Commercial vehicle registration fees	-	-	-
Watercraft tax	-	-	-
Neighborhood revitalization	(270)	(926)	656
Tax Increment Financing (TIF)	(347)	(1,161)	814
TOTAL RECEIPTS	35,575	32,596	2,979
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	22,916	705,011	(682,095)
RECEIPTS OVER (UNDER) EXPENDITURES	12,659	(672,415)	685,074
UNENCUMBERED CASH, JANUARY 1	627,928	672,415	(44,487)
UNENCUMBERED CASH, DECEMBER 31	$ 640,587	$ -	$ 640,587

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,903	$ 1,800	$ 103
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	720	18,544	(17,824)
RECEIPTS OVER (UNDER) EXPENDITURES	1,183	(16,744)	17,927
UNENCUMBERED CASH, JANUARY 1	9,836	16,744	(6,908)
UNENCUMBERED CASH, DECEMBER 31	$ 11,019	$ -	$ 11,019

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,639	$ 3,500	$ 139
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	-	63,321	(63,321)
RECEIPTS OVER (UNDER) EXPENDITURES	3,639	(59,821)	63,460
UNENCUMBERED CASH, JANUARY 1	62,076	59,821	2,255
UNENCUMBERED CASH, DECEMBER 31	$ 65,715	$ -	$ 65,715

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 60,348	$ 60,000	$ 348
Interest	3,709	250	3,459
TOTAL RECEIPTS	64,057	60,250	3,807
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	46,972	259,952	(212,980)
RECEIPTS OVER (UNDER) EXPENDITURES	17,085	(199,702)	216,787
UNENCUMBERED CASH, JANUARY 1	180,997	199,702	(18,705)
UNENCUMBERED CASH, DECEMBER 31	$ 198,082	$ -	$ 198,082

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 1,217	$ 100	$ 1,117
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	-	60,900	(60,900)
RECEIPTS OVER (UNDER) EXPENDITURES	1,217	(60,800)	62,017
UNENCUMBERED CASH, JANUARY 1	68,754	60,800	7,954
UNENCUMBERED CASH, DECEMBER 31	$ 69,971	$ -	$ 69,971

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ 298	$ 100	$ 198
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	3,300	19,975	(16,675)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,002)	(19,875)	16,873
UNENCUMBERED CASH, JANUARY 1	20,152	19,875	277
UNENCUMBERED CASH, DECEMBER 31	$ 17,150	$ -	$ 17,150

ELLSWORTH COUNTY, KANSAS

BRIDGE CONSTRUCTION SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 255,487	$ 235,000	$ 20,487
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	886,305	1,342,790	(456,485)
RECEIPTS OVER (UNDER) EXPENDITURES	(630,818)	(1,107,790)	476,972
UNENCUMBERED CASH, JANUARY 1	1,076,357	1,107,790	(31,433)
UNENCUMBERED CASH, DECEMBER 31	$ 445,539	$ -	$ 445,539

ELLSWORTH COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 255,487	$ 235,000	$ 20,487
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital improvement and equipping	566,666	938,781	(372,115)
RECEIPTS OVER (UNDER) EXPENDITURES	(311,179)	(703,781)	392,602
UNENCUMBERED CASH, JANUARY 1	691,471	703,781	(12,310)
UNENCUMBERED CASH, DECEMBER 31	$ 380,292	$ -	$ 380,292

ELLSWORTH COUNTY, KANSAS

OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

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

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2023

Schedule 2-18
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	Road and Bridge Equipment	Equipment Reserve	Special Law Enforcement	Drug Prosecutor Trust	Health Memorials	Treasurer's Special Auto	Ambulance Memorials
RECEIPTS							
Fees	$ -	$ -	$ 719	$ -	$ -	$ 57,852	$ -
Forfeitures	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	15,106
Interest	-	-	-	-	-	14	-
Reimbursements	-	-	-	-	-	2,162	-
Transfer from:							
General Fund	-	280,000	-	-	-	-	-
Road and Bridge Fund	475,000	-	-	-	-	-	-
TOTAL RECEIPTS	475,000	280,000	719	-	-	60,028	15,106
EXPENDITURES AND TRANSFERS							
Supplies and postage	-	-	-	-	-	10,925	-
Training, meetings, dues, and publications	-	-	448	-	-	1,198	-
Capital outlay and improvements	344,191	20,371	3,800	-	-	1,749	11,083
MVL refunds	-	-	-	-	-	2,747	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	8,628	-
Transfer to - General Fund	-	-	-	-	-	32,174	-
TOTAL EXPENDITURES AND TRANSFERS	344,191	20,371	4,248	-	-	57,421	11,083
RECEIPTS OVER (UNDER) EXPENDITURES	130,809	259,629	(3,529)	-	-	2,607	4,023
UNENCUMBERED CASH, JANUARY 1	879,447	1,505,592	23,673	170	32	32,174	18,742
UNENCUMBERED CASH, DECEMBER 31	$ 1,010,256	$ 1,765,221	$ 20,144	$ 170	$ 32	$ 34,781	$ 22,765

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2023

	Prosecutor Administration Fees	Prosecuting Attorney Training	Bioterrorism Grant	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	Ambulance Grant
RECEIPTS							
Federal and state payments and grants	$ -	$ -	$ 34,362	$ -	$ -	$ -	$ 18,788
Fees	40	5,347	-	6,400	1,609	1,609	-
Interest	-	-	-	447	171	22	-
TOTAL RECEIPTS	40	5,347	34,362	6,847	1,780	1,631	18,788
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	11,313	4,520	112	9,995	-
Supplies	-	-	-	-	-	149	-
Seminars, training, meetings, dues, and publications	-	3,823	-	-	-	-	-
Capital outlay and improvements	-	-	-	-	2,191	-	17,509
TOTAL EXPENDITURES AND TRANSFERS	-	3,823	11,313	4,520	2,303	10,144	17,509
RECEIPTS OVER (UNDER) EXPENDITURES	40	1,524	23,049	2,327	(523)	(8,513)	1,279
UNENCUMBERED CASH, JANUARY 1	5,189	17,207	80,652	23,977	10,617	10,052	10,391
UNENCUMBERED CASH, DECEMBER 31	$ 5,229	$ 18,731	$ 103,701	$ 26,304	$ 10,094	$ 1,539	$ 11,670

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2023

	VIN Fees	K-9 Donations	Sheriff Education	ARPA Grant
RECEIPTS				
Fees	$ 5,160	$ -	$ -	$ -
Grants	-	-	-	50,000
Donations	-	-	26,354	-
TOTAL RECEIPTS	5,160	-	26,354	50,000
EXPENDITURES AND TRANSFERS				
Program expenditures	-	-	150	241,607
Supplies	1,219	252	493	-
Capital outlay and improvements	-	-	43,492	-
TOTAL EXPENDITURES AND TRANSFERS	1,219	252	44,135	241,607
RECEIPTS OVER (UNDER) EXPENDITURES	3,941	(252)	(17,781)	(191,607)
UNENCUMBERED CASH, JANUARY 1	24,476	4,471	245,574	242,454
UNENCUMBERED CASH, DECEMBER 31	$ 28,417	$ 4,219	$ 227,793	$ 50,847

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Ad valorem tax	$ 38,229	$ 37,594	$ 635
Delinquent tax	131	200	(69)
Motor vehicle tax	547	526	21
Recreational vehicle tax	16	16	-
16/20M vehicle tax	184	46	138
Commercial vehicle registration fees	29	28	1
Watercraft tax	-	15	(15)
Neighborhood revitalization	(295)	(297)	2
Tax Increment Financing (TIF)	(379)	(372)	(7)
TOTAL RECEIPTS	38,462	37,756	706
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Temporary Notes			
Principal	36,000	36,000	-
Interest	963	963	-
Cash-basis requirement	-	10,000	(10,000)
TOTAL EXPENDITURES	36,963	46,963	(10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	1,499	(9,207)	10,706
UNENCUMBERED CASH, JANUARY 1	7,691	9,207	(1,516)
UNENCUMBERED CASH, DECEMBER 31	$ 9,190	$ -	$ 9,190

ELLSWORTH COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2023

Schedule 3
Page 1 of 2

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 10,196,400	$ 15,955,485	$ 15,672,971	$ 10,478,914
Redemptions	127,809	18,654	836	145,627
Delinquent Personal Property Tax	18,495	4,914	2,005	21,404
Partial Payment Tax	3,575	953	135	4,393
Mineral Tax	-	10,382	10,382	-
Motor Vehicle Tax	16,241	800,632	814,586	2,287
Motor Vehicle Excise Tax	-	78	78	-
Commercial Vehicle Fees	-	40,130	40,130	-
Recreational Vehicle Tax	20	22,869	22,889	-
City/County Highway	-	353,005	353,005	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	54,471	54,471	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	144,509	619,508	764,017	-
Advance Tax	1,129	-	1,129	-
Neighborhood Revitalization	-	134,727	134,727	-
Ellsworth County - Tax Increment Financing (TIF)	-	195,287	195,287	-
Total Distributable Funds	10,720,570	18,211,095	18,066,648	10,865,017
State Funds				
Educational Building	-	118,818	118,818	-
Institutional Building	-	59,409	59,409	-
Motor Vehicle Combined	3,029	9,755	9,362	3,422
Commercial Vehicle Registration	-	132,344	132,344	-
Game and Park Licenses	169	2,256	2,256	169
Drivers Licenses	970	20,030	20,075	925
Heritage Trust	1,051	3,200	3,346	905
Motor Vehicle Licenses	1	471,528	471,528	1
Sales and Compensating Tax	32,790	370,363	380,556	22,597
Total State Funds	38,010	1,187,703	1,197,694	28,019

ELLSWORTH COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2023

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Cities	$ -	$ 2,429,626	$ 2,422,327	$ 7,299
Townships	-	990,665	989,962	703
School Districts	-	5,554,665	5,550,693	3,972
Cemeteries	-	4,213	4,211	2
Recreation District	-	16,741	16,741	-
Midway Extension District	-	173,453	173,226	227
Central Kansas Library	-	150,524	150,422	102
Watershed Districts	-	1,506	1,506	-
Fire Districts	2,728	143,446	143,597	2,577
Total Subdivision Funds	2,728	9,464,839	9,452,685	14,882
Other Agency Funds				
Payroll Clearing	-	5,095,946	5,095,946	-
Unclaimed Estates	395	-	-	395
Stray Animal	652	-	652	-
Long/Short Accounts	1,076	83,400	83,545	931
Health Claims	-	186,905	127,001	59,904
Ellsworth County Law Library	103,889	11,006	10,282	104,613
Total Other Agency Funds	106,012	5,377,257	5,317,426	165,843
TOTAL	$ 10,867,320	$ 34,240,894	$ 34,034,453	$ 11,073,761