

ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2018



ELLSWORTH COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2018

INDEPENDENT AUDITORS' REPORT.....	1-2
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.....	3-5
NOTES TO THE FINANCIAL STATEMENT.....	6-12
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	13
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1 General Fund.....	14-17
Special Purpose Funds	
2-2 Road and Bridge.....	18
2-3 Special Bridge.....	19
2-4 Noxious Weed.....	20
2-5 Health.....	21
2-6 Health Capital Outlay.....	22
2-7 Hospital Operations.....	23
2-8 Employee Benefits.....	24
2-9 County Building.....	25
2-10 Special Parks and Recreation.....	26
2-11 Special Alcohol and Drug.....	27
2-12 Ellsworth County 911.....	28
2-13 Emergency 911.....	29
2-14 Wireless 911.....	30
2-15 Bridge Construction Sales Tax.....	31
2-16 Hospital Sales Tax.....	32
2-17 Nonbudgeted Funds	
Road and Bridge Equipment.....	33
Equipment Reserve.....	33
Special Law Enforcement.....	33
Drug Prosecutor Trust.....	33
Health Memorials.....	33
Treasurer's Special Auto.....	33
Ambulance Memorials.....	33
Prosecutor Administration Fees.....	34
Prosecuting Attorney Training.....	34
Bioterrorism Grant.....	34
Register of Deeds Technology.....	34
County Clerk Technology.....	34
County Treasurer Technology.....	34
VIN Fees.....	34
K-9 Donations.....	34
Bond and Interest Fund	
2-18 Bond and Interest.....	35
SCHEDULE 3	
Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds	
Schedule of Receipts and Disbursements - Regulatory Basis.....	36-37

INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners Ellsworth County, Kansas

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

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), as described in Note 1, 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 preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Roger W. Field, CPA
Gregory D. Daughhetee, CPA
Todd V. Pflughoeft, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles


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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – 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 analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole.



Certified Public Accountants

Hutchinson, Kansas
June 20, 2019

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

Page 1 of 3

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 1,005,310	\$ 3,372,783	\$ 3,349,964	\$ 1,028,129	\$ 75,530	\$ 1,103,659
SPECIAL PURPOSE FUNDS						
Road and Bridge	65,840	2,219,133	2,242,103	42,870	50,702	93,572
Special Bridge	1,120,550	272,111	710,323	682,338	-	682,338
Noxious Weed	203,679	186,409	208,429	181,659	103	181,762
Health	230,424	337,629	316,014	252,039	407	252,446
Health Capital Outlay	137,181	-	1,237	135,944	-	135,944
Hospital Operations	6,710	221,908	224,340	4,278	-	4,278
Employee Benefits	365,318	1,257,407	1,242,556	380,169	-	380,169
County Building	560,879	104,656	4,628	660,907	-	660,907
Special Parks and Recreation	25,328	1,900	-	27,228	-	27,228
Special Alcohol and Drug	45,341	3,634	-	48,975	-	48,975
Ellsworth County 911	105,712	50,519	33,980	122,251	-	122,251
Emergency 911	67,599	338	-	67,937	-	67,937
Wireless 911	36,035	164	3,276	32,923	-	32,923
Bridge Construction Sales Tax	80,379	191,966	-	272,345	-	272,345
Hospital Sales Tax	80,379	191,966	53,795	218,550	-	218,550
Road and Bridge Equipment	357,786	-	21,739	336,047	-	336,047
Equipment Reserve	1,463,926	200,000	104,385	1,559,541	-	1,559,541
Special Law Enforcement	1,494	2,773	-	4,267	-	4,267
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	29,500	57,724	57,163	30,061	-	30,061

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, 2018

Page 2 of 3

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	\$ 12,729	\$ 5,544	\$ 4,735	\$ 13,538	\$ -	\$ 13,538
Prosecutor Administrative Fees	2,259	540	-	2,799	-	2,799
Prosecuting Attorney Training	6,415	5,301	3,811	7,905	-	7,905
Bioterrorism Grant	15,592	10,332	9,438	16,486	-	16,486
Register of Deeds Technology	20,408	7,938	7,010	21,336	-	21,336
County Clerk Technology	4,411	1,990	-	6,401	-	6,401
County Treasurer Technology	5,629	1,996	63	7,562	-	7,562
VIN Fees	5,986	3,760	712	9,034	-	9,034
K-9 Donations	-	5,006	-	5,006	-	5,006
BOND AND INTEREST FUND						
Bond and Interest	223,008	-	205,787	17,221	-	17,221
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 6,286,009</u>	<u>\$ 8,715,427</u>	<u>\$ 8,805,488</u>	<u>\$ 6,195,948</u>	<u>\$ 126,742</u>	<u>\$ 6,322,690</u>

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, 2018

Page 3 of 3

COMPOSITION OF CASH

Ellsworth County

Checking accounts	\$ 457,739
Money Market accounts	11,085,693
Certificates of deposit	3,190,345

Other accounts

Checking accounts

State of Kansas - Ellsworth County Clerk of District Court	57,067
Ellsworth County Law Library	77,146

Cash and cash items

642,164

TOTAL CASH

15,510,154

AGENCY FUNDS (SCHEDULE 3)

(9,187,464)

TOTAL FINANCIAL REPORTING ENTITY

\$ 6,322,690

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

ELLSWORTH COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT December 31, 2018

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 2018:

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 (KMAAG) 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 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.

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. An amended budget was prepared for the General Fund for the year ended December 31, 2018.

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 (KMIP).

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 KMIP. 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, 2018, the County's carrying amount of deposits was \$14,867,990 and the bank balance was \$15,557,334. The bank balance was held by five banks, with 86% held by one bank resulting in a concentration of credit risk. Of the bank balance, \$1,664,421 was covered by FDIC; the remaining \$13,892,913 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. The County had no such investments in 2018.

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

The County had no long-term debt outstanding at December 31, 2018.

On February 2, 2017, the County defeased the Refunding General Obligation Bonds, Series 2012 outstanding principal balance of \$1,310,000 by placing sufficient funds in a trust account to pay the scheduled principal and interest payments to retire the bonds at their earliest call date on September 1, 2020.

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 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERS were \$244,408 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,017,706. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 KMAAG 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 publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 6—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

The County's estimated liability for compensated absences at December 31, 2018, was \$217,986.

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, 2018.

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 2018:

<u>From Fund</u>	<u>To Fund</u>	<u>Amount</u>	<u>Statutory Authority</u>
Treasurer's Special Auto	General	\$ 29,500	K.S.A. 8-145
General	Equipment Reserve	200,000	K.S.A. 19-119

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, 2018, the County's share of tax rebates totaled \$63,806.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGET FUNDS ONLY)
 For Year Ended December 31, 2018

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 3,353,436	\$ -	\$ 3,353,436	\$ 3,349,964	\$ (3,472)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,162,000	53,500	2,215,500	2,242,103	26,603
Special Bridge	683,025	62,041	745,066	710,323	(34,743)
Noxious Weed	276,094	31,832	307,926	208,429	(99,497)
Health	367,254	132,399	499,653	316,014	(183,639)
Health Capital Outlay	137,181	-	137,181	1,237	(135,944)
Hospital Operations	224,340	-	224,340	224,340	-
Employee Benefits	1,439,500	-	1,439,500	1,242,556	(196,944)
County Building	639,419	-	639,419	4,628	(634,791)
Special Parks and Recreation	47,150	-	47,150	-	(47,150)
Special Alcohol and Drug	28,137	-	28,137	-	(28,137)
Ellsworth County 911	156,797	-	156,797	33,980	(122,817)
Emergency 911	67,595	-	67,595	-	(67,595)
Wireless 911	36,172	-	36,172	3,276	(32,896)
Bridge Construction Sales Tax	370,000	-	370,000	-	(370,000)
Hospital Sales Tax	370,000	-	370,000	53,795	(316,205)
BOND AND INTEREST FUND					
Bond and Interest	180,578	-	180,578	205,787	25,209

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
 Page 1 of 4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,572,470	\$ 1,545,309	\$ 27,161
Delinquent tax	17,564	5,000	12,564
Interest and charges on delinquent taxes	29,554	18,000	11,554
Motor vehicle tax	82,112	84,914	(2,802)
Recreational vehicle tax	1,947	1,844	103
16/20M truck tax	9,467	8,287	1,180
Commercial vehicle registration fees	4,670	4,701	(31)
Watercraft tax	-	2,132	(2,132)
In lieu of tax	590,975	550,000	40,975
Local retail sales tax	187,732	100,000	87,732
Federal land entitlement	57,223	45,000	12,223
United States government lease	12,064	25,000	(12,936)
Local alcoholic liquor tax	1,900	2,500	(600)
Mineral tax	7,555	4,000	3,555
Neighborhood revitalization	(19,532)	(25,998)	6,466
TIF	(17,959)	(20,000)	2,041
Licenses and fees			
Mortgage registration tax	9,743	25,000	(15,257)
Officers' fees	62,184	20,000	42,184
Transfer from - Treasurer's Special Auto	29,500	20,000	9,500
Cereal malt beverage and club licenses	-	300	(300)
Antique tag registration	910	310	600
District Court fees and reimbursements	25,119	-	25,119
Diversion fees	59,733	500	59,233
Permits	3,600	-	3,600
Uses of money and property			
Interest on invested funds	92,662	30,000	62,662
Rentals	4,244	2,250	1,994
Other			
Reimbursements	81,245	22,250	58,995
Health Department reimbursement	2,500	2,500	-
Law enforcement contracts - lake patrol	15,321	-	15,321
Prisoner board and work release	4,036	2,000	2,036
Emergency management	10,107	6,000	4,107
Ambulance collections	305,331	225,000	80,331
Solid waste collections	38,971	11,000	27,971
Booking fees	5,584	6,000	(416)
Inmate telephone commission	1,073	2,500	(1,427)
Grants	-	-	-
Other collections	12,452	-	12,452
Insurance reimbursements	70,726	-	70,726
TOTAL RECEIPTS	<u>3,372,783</u>	<u>2,726,299</u>	<u>646,484</u>

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 2 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 45,753	\$ 46,300	\$ (547)
Contractual services	1,508	1,548	(40)
Commodities	-	1,152	(1,152)
Department total	47,261	49,000	(1,739)
County Clerk			
Personal services	84,304	113,369	(29,065)
Contractual services	6,172	6,900	(728)
Commodities	3,768	2,425	1,343
Department total	94,244	122,694	(28,450)
County Treasurer			
Personal services	143,938	136,000	7,938
Contractual services	11,026	12,000	(974)
Commodities	1,606	5,000	(3,394)
Department total	156,570	153,000	3,570
County Attorney			
Personal services	122,459	121,500	959
Appeals	-	10,000	(10,000)
Contractual services	7,201	13,500	(6,299)
Commodities	1,816	3,000	(1,184)
Capital outlay	-	3,500	(3,500)
Department total	131,476	151,500	(20,024)
Register of Deeds			
Personal services	76,369	77,061	(692)
Contractual services	6,148	12,000	(5,852)
Commodities	6,817	6,200	617
Capital outlay	518	1,180	(662)
Department total	89,852	96,441	(6,589)
Sheriff			
Personal services	786,597	714,293	72,304
Contractual services	113,177	159,080	(45,903)
Commodities	164,979	50,166	114,813
Capital outlay	21,229	118,645	(97,416)
Prisoner medical expense	38,867	60,000	(21,133)
Food service	18,149	27,000	(8,851)
Department total	1,142,998	1,129,184	13,814

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 3 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	\$ 15,044	\$ 16,000	\$ (956)
Contractual services	35,973	36,161	(188)
Commodities	2,118	3,501	(1,383)
Department total	<u>53,135</u>	<u>55,662</u>	<u>(2,527)</u>
Ambulance			
Personal services	415,524	387,600	27,924
Contractual services	45,147	54,600	(9,453)
Commodities	52,462	54,000	(1,538)
Capital outlay	180	6,000	(5,820)
Education	9,414	7,800	1,614
Department total	<u>522,727</u>	<u>510,000</u>	<u>12,727</u>
Appraiser			
Personal services	126,586	128,970	(2,384)
Contractual services	15,589	16,910	(1,321)
Commodities	1,594	3,450	(1,856)
Department total	<u>143,769</u>	<u>149,330</u>	<u>(5,561)</u>
Solid waste			
Personal services	26,220	29,000	(2,780)
Contractual services	21,794	37,500	(15,706)
Commodities	2,907	8,200	(5,293)
Capital outlay	828	1,000	(172)
Recycling	7,611	14,950	(7,339)
Department total	<u>59,360</u>	<u>90,650</u>	<u>(31,290)</u>
Courthouse - general expense			
Contractual services	248,571	175,000	73,571
Commodities	13,207	100,000	(86,793)
Capital outlay	-	27,000	(27,000)
Computer upgrade	1,181	10,000	(8,819)
Emergency management	32,083	45,000	(12,917)
Liability insurance	-	70,000	(70,000)
Miscellaneous	5,445	-	5,445
Department total	<u>300,487</u>	<u>427,000</u>	<u>(126,513)</u>

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 4 of 4

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	\$ 85,178	\$ 68,380	\$ 16,798
Commodities	3,862	5,200	(1,338)
Capital outlay	-	4,420	(4,420)
Department total	<u>89,040</u>	<u>78,000</u>	<u>11,040</u>
Economic development			
Personal services	37,500	40,000	(2,500)
Contractual services	-	-	-
Commodities	-	-	-
Department total	<u>37,500</u>	<u>40,000</u>	<u>(2,500)</u>
Other			
North Central Regional Planning	-	3,500	(3,500)
4-H Barn	1,210	2,500	(1,290)
Juvenile Detention	7,360	15,000	(7,640)
Conservation District	31,000	31,000	-
County Fair Association	15,800	15,800	-
Historical preservation	34,500	34,500	-
Mental health	25,000	25,000	-
Mental retardation	68,135	68,135	-
Elderly	26,000	26,000	-
North Central Flint Hills Area Agency on Aging	1,540	8,540	(7,000)
Senior Centers	58,500	58,500	-
LEPP - Salina-Saline County Health Department	12,500	12,500	-
Transfer to - Equipment Reserve Fund	200,000	-	200,000
Department total	<u>481,545</u>	<u>300,975</u>	<u>180,570</u>
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>3,349,964</u>	<u>3,353,436</u>	<u>(3,472)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	22,819	(627,137)	649,956
UNENCUMBERED CASH, JANUARY 1	<u>1,005,310</u>	<u>627,137</u>	<u>378,173</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 1,028,129</u>	<u>\$ -</u>	<u>\$ 1,028,129</u>

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,684,055	\$ 1,654,720	\$ 29,335
Delinquent tax	20,452	3,000	17,452
Motor vehicle tax	98,365	101,723	(3,358)
Recreational vehicle tax	2,332	2,209	123
16/20M truck tax	9,434	9,926	(492)
Commercial vehicle registration fees	5,594	5,632	(38)
Watercraft tax	-	2,556	(2,556)
In lieu of tax	-	17,469	(17,469)
Special highway gas tax	318,437	306,621	11,816
Neighborhood revitalization	(20,914)	(25,389)	4,475
TIF	(19,231)	-	(19,231)
Reimbursed expenses	93,500	40,000	53,500
Used materials	3,072	-	3,072
Cancelled warrants	24,037	-	24,037
TOTAL RECEIPTS	<u>2,219,133</u>	<u>2,118,467</u>	<u>100,666</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	730,289	733,000	(2,711)
Contractual services	69,097	81,000	(11,903)
Commodities	1,257,737	1,123,000	134,737
Capital outlay	184,980	225,000	(40,020)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,242,103</u>	<u>2,162,000</u>	<u>80,103</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>53,500</u>	<u>(53,500)</u>
TOTAL FOR COMPARISON	<u>2,242,103</u>	<u>2,215,500</u>	<u>26,603</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(22,970)</u>	<u>(43,533)</u>	<u>20,563</u>
UNENCUMBERED CASH, JANUARY 1	<u>65,840</u>	<u>43,533</u>	<u>22,307</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 42,870</u>	<u>\$ -</u>	<u>\$ 42,870</u>

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 199,540	\$ 196,050	\$ 3,490
Delinquent tax	2,172	200	1,972
Motor vehicle tax	11,120	11,476	(356)
Recreational vehicle tax	264	249	15
16/20M truck tax	1,099	1,120	(21)
Commercial vehicle registration fees	632	635	(3)
Watercraft tax	-	288	(288)
In lieu of tax	-	1,585	(1,585)
Neighborhood revitalization	(2,478)	(2,982)	504
TIF	(2,279)	-	(2,279)
Reimbursements	62,041	-	62,041
TOTAL RECEIPTS	272,111	208,621	63,490
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	710,323	683,025	27,298
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	62,041	(62,041)
TOTAL FOR COMPARISON	710,323	745,066	(34,743)
RECEIPTS OVER (UNDER) EXPENDITURES	(438,212)	(474,404)	36,192
UNENCUMBERED CASH, JANUARY 1	1,120,550	474,404	646,146
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 682,338</u>	<u>\$ -</u>	<u>\$ 682,338</u>

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 74,236	\$ 72,800	\$ 1,436
Delinquent tax	1,770	300	1,470
Motor vehicle tax	8,735	9,033	(298)
Recreational vehicle tax	207	196	11
16/20M truck tax	899	881	18
Commercial vehicle registration fees	497	500	(3)
Watercraft tax	-	227	(227)
In lieu of tax	-	1,421	(1,421)
Neighborhood revitalization	(921)	(2,402)	1,481
TIF	(846)	-	(846)
Sale of chemicals	91,040	60,000	31,040
Other reimbursements	10,792	10,000	792
TOTAL RECEIPTS	<u>186,409</u>	<u>152,956</u>	<u>33,453</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	99,487	96,000	3,487
Contractual services	14,396	17,300	(2,904)
Commodities			
Chemical	90,958	155,000	(64,042)
Other	3,588	7,794	(4,206)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>208,429</u>	<u>276,094</u>	<u>(67,665)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>31,832</u>	<u>(31,832)</u>
TOTAL FOR COMPARISON	<u>208,429</u>	<u>307,926</u>	<u>(99,497)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(22,020)	(123,138)	101,118
UNENCUMBERED CASH, JANUARY 1	<u>203,679</u>	<u>123,138</u>	<u>80,541</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 181,659</u>	<u>\$ -</u>	<u>\$ 181,659</u>

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 113,029	\$ 111,051	\$ 1,978
Delinquent tax	1,376	165	1,211
Motor vehicle tax	6,533	6,755	(222)
Recreational vehicle tax	155	147	8
16/20M truck tax	660	659	1
Commercial vehicle registration fees	372	374	(2)
Watercraft tax	-	170	(170)
In lieu of tax	-	1,297	(1,297)
Neighborhood revitalization	(1,404)	(1,761)	357
TIF	(1,291)	-	(1,291)
Grants and reimbursements	218,199	85,800	132,399
TOTAL RECEIPTS	<u>337,629</u>	<u>204,657</u>	<u>132,972</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	165,787	218,000	(52,213)
Contractual services	41,394	40,804	590
Commodities	96,333	90,200	6,133
Capital outlay	-	5,750	(5,750)
Reimbursements			
Employee benefit costs	10,000	10,000	-
General Fund	2,500	2,500	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>316,014</u>	<u>367,254</u>	<u>(51,240)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>132,399</u>	<u>(132,399)</u>
TOTAL FOR COMPARISON	<u>316,014</u>	<u>499,653</u>	<u>(183,639)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	21,615	(162,597)	184,212
UNENCUMBERED CASH, JANUARY 1	<u>230,424</u>	<u>162,597</u>	<u>67,827</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 252,039</u>	<u>\$ -</u>	<u>\$ 252,039</u>

ELLSWORTH COUNTY, KANSAS
 HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>1,237</u>	<u>137,181</u>	<u>(135,944)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,237)	(137,181)	135,944
UNENCUMBERED CASH, JANUARY 1	<u>137,181</u>	<u>137,181</u>	<u>-</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 135,944</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 135,944</u></u>

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 209,955	\$ 206,271	\$ 3,684
Delinquent tax	2,572	500	2,072
Motor vehicle tax	12,182	12,599	(417)
Recreational vehicle tax	289	274	15
16/20M truck tax	1,222	1,229	(7)
Commercial vehicle registration fees	693	697	(4)
Watercraft tax	-	317	(317)
In lieu of tax	-	1,585	(1,585)
Neighborhood revitalization	(2,607)	(3,261)	654
TIF	(2,398)	-	(2,398)
TOTAL RECEIPTS	221,908	220,211	1,697
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	224,340	224,340	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,432)	(4,129)	1,697
UNENCUMBERED CASH, JANUARY 1	6,710	4,129	2,581
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 4,278</u>	<u>\$ -</u>	<u>\$ 4,278</u>

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,184,339	\$ 1,163,774	\$ 20,565
Delinquent tax	13,458	2,000	11,458
Motor vehicle tax	66,071	68,329	(2,258)
Recreational vehicle tax	1,567	1,484	83
16/20M truck tax	6,429	6,667	(238)
Commercial vehicle registration fees	3,758	3,783	(25)
Watercraft tax	-	1,717	(1,717)
In lieu of tax	-	9,133	(9,133)
Neighborhood revitalization	(14,710)	(17,161)	2,451
TIF	(13,525)	-	(13,525)
Reimbursements	20	-	20
Reimbursements - Health Department	10,000	10,000	-
TOTAL RECEIPTS	<u>1,257,407</u>	<u>1,249,726</u>	<u>7,681</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	705,634	840,000	(134,366)
Social Security	202,934	224,000	(21,066)
KPERS	244,408	275,000	(30,592)
Unemployment tax	7,115	10,500	(3,385)
Workers' compensation	82,465	90,000	(7,535)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,242,556</u>	<u>1,439,500</u>	<u>(196,944)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	14,851	(189,774)	204,625
UNENCUMBERED CASH, JANUARY 1	<u>365,318</u>	<u>189,774</u>	<u>175,544</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 380,169</u>	<u>\$ -</u>	<u>\$ 380,169</u>

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 99,820	\$ 98,025	\$ 1,795
Delinquent tax	932	200	732
Motor vehicle tax	5,560	5,738	(178)
Recreational vehicle tax	132	125	7
16/20M truck tax	275	560	(285)
Commercial vehicle registration fees	316	318	(2)
Watercraft tax	-	144	(144)
In lieu of tax	-	792	(792)
Neighborhood revitalization	(1,239)	(1,491)	252
TIF	(1,140)	-	(1,140)
TOTAL RECEIPTS	104,656	104,411	245
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	4,628	639,419	(634,791)
RECEIPTS OVER (UNDER) EXPENDITURES	100,028	(535,008)	635,036
UNENCUMBERED CASH, JANUARY 1	560,879	535,008	25,871
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 660,907</u>	<u>\$ -</u>	<u>\$ 660,907</u>

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Private club liquor tax	\$ 1,900	\$ 5,000	\$ (3,100)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	<u>-</u>	<u>47,150</u>	<u>(47,150)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,900	(42,150)	44,050
UNENCUMBERED CASH, JANUARY 1	<u>25,328</u>	<u>42,150</u>	<u>(16,822)</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 27,228</u>	<u>\$ -</u>	<u>\$ 27,228</u>

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	\$ 3,634	\$ 2,500	\$ 1,134
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	-	28,137	(28,137)
RECEIPTS OVER (UNDER) EXPENDITURES	3,634	(25,637)	29,271
UNENCUMBERED CASH, JANUARY 1	45,341	25,637	19,704
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 48,975</u>	<u>\$ -</u>	<u>\$ 48,975</u>

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	\$ 49,923	\$ 50,000	\$ (77)
Interest	596	250	346
TOTAL RECEIPTS	50,519	50,250	269
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	33,980	156,797	(122,817)
RECEIPTS OVER (UNDER) EXPENDITURES	16,539	(106,547)	123,086
UNENCUMBERED CASH, JANUARY 1	105,712	106,547	(835)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 122,251</u>	<u>\$ -</u>	<u>\$ 122,251</u>

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ 338	\$ 200	\$ 138
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	-	67,595	(67,595)
RECEIPTS OVER (UNDER) EXPENDITURES	338	(67,395)	67,733
UNENCUMBERED CASH, JANUARY 1	67,599	67,395	204
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 67,937</u>	<u>\$ -</u>	<u>\$ 67,937</u>

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ 164	\$ 125	\$ 39
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	<u>3,276</u>	<u>36,172</u>	<u>(32,896)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,112)	(36,047)	32,935
UNENCUMBERED CASH, JANUARY 1	<u>36,035</u>	<u>36,047</u>	<u>(12)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 32,923</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,923</u></u>

ELLSWORTH COUNTY, KANSAS

BRIDGE CONSTRUCTION SALES TAX FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	\$ 191,966	\$ 250,000	\$ (58,034)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	-	370,000	(370,000)
RECEIPTS OVER (UNDER) EXPENDITURES	191,966	(120,000)	311,966
UNENCUMBERED CASH, JANUARY 1	80,379	120,000	(39,621)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 272,345</u>	<u>\$ -</u>	<u>\$ 272,345</u>

ELLSWORTH COUNTY, KANSAS

HOSPITAL SALES TAX FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	\$ 191,966	\$ 250,000	\$ (58,034)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital improvement and equipping	53,795	370,000	(316,205)
RECEIPTS OVER (UNDER) EXPENDITURES	138,171	(120,000)	258,171
UNENCUMBERED CASH, JANUARY 1	80,379	120,000	(39,621)
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 218,550</u>	<u>\$ -</u>	<u>\$ 218,550</u>

ELLSWORTH COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2018

Schedule 2-17
 Page 1 of 2

	Road and Bridge Equipment	Equipment Reserve	Special Law Enforcement	Drug Prosecutor Trust	Health Memorials	Treasurer's Special Auto	Ambulance Memorials
RECEIPTS							
Fees	\$ -	\$ -	\$ 2,773	\$ -	\$ -	\$ 57,701	\$ -
Donations and contributions	-	-	-	-	-	-	5,544
Interest	-	-	-	-	-	23	-
Transfer from:							
General Fund	-	200,000	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	200,000	2,773	-	-	57,724	5,544
EXPENDITURES AND TRANSFERS							
Supplies and postage	-	-	-	-	-	11,369	4,059
Training, meetings, dues, and publications	-	-	-	-	-	1,282	426
Capital outlay and improvements	21,739	104,385	-	-	-	2,000	250
MVL refunds	-	-	-	-	-	4,096	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	8,916	-
Transfer to - General Fund	-	-	-	-	-	29,500	-
TOTAL EXPENDITURES AND TRANSFERS	21,739	104,385	-	-	-	57,163	4,735
RECEIPTS OVER (UNDER) EXPENDITURES	(21,739)	95,615	2,773	-	-	561	809
UNENCUMBERED CASH, JANUARY 1	357,786	1,463,926	1,494	170	32	29,500	12,729
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 336,047</u>	<u>\$ 1,559,541</u>	<u>\$ 4,267</u>	<u>\$ 170</u>	<u>\$ 32</u>	<u>\$ 30,061</u>	<u>\$ 13,538</u>

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
 For Year Ended December 31, 2018

Schedule 2-17
 Page 2 of 2

	Prosecutor Administration Fees	Prosecuting Attorney Training	Bioterrorism Grant	Register of Deeds Technology	County Clerk Technology	County Treasurer Technology	VIN Fees	K-9 Donations
RECEIPTS								
Federal and state payments and grants	\$ -	\$ -	\$ 10,332	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	540	5,301	-	7,836	1,990	1,996	3,760	-
Donations	-	-	-	-	-	-	-	5,006
Interest	-	-	-	102	-	-	-	-
TOTAL RECEIPTS	540	5,301	10,332	7,938	1,990	1,996	3,760	5,006
EXPENDITURES AND TRANSFERS								
Contractual services	-	-	9,438	7,010	-	63	242	-
Supplies	-	3,811	-	-	-	-	400	-
Capital outlay and improvements	-	-	-	-	-	-	-	-
Seminars, training, meetings, dues, and publications	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	70	-
TOTAL EXPENDITURES AND TRANSFERS	-	3,811	9,438	7,010	-	63	712	-
RECEIPTS OVER (UNDER) EXPENDITURES	540	1,490	894	928	1,990	1,933	3,048	5,006
UNENCUMBERED CASH, JANUARY 1	2,259	6,415	15,592	20,408	4,411	5,629	5,986	-
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 2,799</u>	<u>\$ 7,905</u>	<u>\$ 16,486</u>	<u>\$ 21,336</u>	<u>\$ 6,401</u>	<u>\$ 7,562</u>	<u>\$ 9,034</u>	<u>\$ 5,006</u>

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Delinquent tax	\$ -	\$ 17	\$ (17)
Local retail sales tax	-	-	-
Miscellaneous	-	-	-
TOTAL RECEIPTS	-	17	(17)
Hospital construction and equipping	205,787	180,578	25,209
RECEIPTS OVER (UNDER) EXPENDITURES	(205,787)	(180,561)	(25,226)
UNENCUMBERED CASH, JANUARY 1	223,008	180,561	42,447
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 17,221</u>	<u>\$ -</u>	<u>\$ 17,221</u>

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, 2018

Schedule 3
Page 1 of 2

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	\$ 8,216,786	\$ 13,389,131	\$ 13,015,404	\$ 8,590,513
Redemptions	155,071	92,468	164,805	82,734
Delinquent Personal Property Tax	24,163	23,526	26,320	21,369
Partial Payment Tax	3,307	22	-	3,329
Mineral Tax	-	15,111	15,111	-
Motor Vehicle Tax	(1,185)	789,048	752,736	35,127
Motor Vehicle Excise Tax	-	209	104	105
Commercial Vehicle Fees	-	39,563	39,563	-
Recreational Vehicle Tax	-	18,869	18,219	650
City/County Highway	-	363,264	363,264	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	40,214	40,214	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	26,250	26,250	26,250	26,250
Advance Tax	73	-	-	73
Neighborhood Revitalization	-	184,536	184,536	-
Ellsworth County TIF	-	182,997	182,997	-
Total Distributable Funds	8,636,857	15,165,208	14,829,523	8,972,542
State Funds				
Educational Building	-	101,710	101,710	-
Institutional Building	-	50,855	50,855	-
Motor Vehicle Combined	3,279	9,013	9,335	2,957
Commercial Vehicle Registration	-	115,114	115,114	-
State Filing Fees	-	100	100	-
Game and Park Licenses	169	6,657	6,657	169
Drivers Licenses	1,065	21,080	21,390	755
Heritage Trust	1,250	3,918	3,523	1,645
Motor Vehicle Licenses	1	438,248	438,248	1
Sales and Compensating Tax	4,687	216,293	203,195	17,785
Total State Funds	10,451	962,988	950,127	23,312

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, 2018

Schedule 3
Page 2 of 2

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUND				
Subdivision Funds				
Cities	\$ 3,870	\$ 2,108,549	\$ 2,112,419	\$ -
Townships	549	886,084	886,633	-
School Districts	2,955	4,969,182	4,933,462	38,675
Cemeteries	15	6,362	6,377	-
Midway Extension District	137	153,495	153,632	-
Central Kansas Library	95	170,723	170,818	-
Watershed Districts	16	1,490	1,506	-
Fire Districts	1,862	117,235	116,313	2,784
Total Subdivision Funds	9,499	8,413,120	8,381,160	41,459
Other Agency Funds				
Payroll Clearing	11,929	4,030,266	4,028,332	13,863
Unclaimed Estates	1,112	-	-	1,112
Long/Short Accounts	974	5,796	5,807	963
Ellsworth County				
District Court	38,046	845,018	825,997	57,067
Law Library	68,536	9,625	1,015	77,146
Total Other Agency Funds	120,597	4,890,705	4,861,151	150,151
TOTAL	<u>\$ 8,777,404</u>	<u>\$ 29,432,021</u>	<u>\$ 29,021,961</u>	<u>\$ 9,187,464</u>