ELLSWORTH COUNTY, KANSAS

ELLSWORTH, KANSAS

DECEMBER 31, 2021

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, 2021, 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, 2021, 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, 2021, 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.

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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 conducted was 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 *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.



Certified Public Accountants

Hutchinson, Kansas
August 3, 2022

ELLSWORTH COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,377,021	$ 3,661,880	$ 3,574,610	$ 1,464,291	$ 114,533	$ 1,578,824
SPECIAL PURPOSE FUNDS						
Road and Bridge	122,762	2,419,605	2,366,937	175,430	5,871	181,301
Special Bridge	163,467	182,234	15,000	330,701	-	330,701
Noxious Weed	107,638	207,233	240,291	74,580	485	75,065
Health	240,948	338,490	368,714	210,724	-	210,724
Health Capital Outlay	133,825	50,000	1,710	182,115	-	182,115
Hospital Operations	9,457	119,627	112,172	16,912	-	16,912
Employee Benefits	213,839	1,540,237	1,555,417	198,659	-	198,659
County Building	789,635	118,360	155,712	752,283	-	752,283
Special Parks and Recreation	30,348	1,736	8,140	23,944	-	23,944
Special Alcohol and Drug	54,965	3,321	-	58,286	-	58,286
Ellsworth County 911	148,661	59,807	44,855	163,613	-	163,613
Emergency 911	68,754	-	-	68,754	-	68,754
Wireless 911	26,716	-	3,276	23,440	-	23,440
Bridge Construction Sales Tax	693,187	217,790	-	910,977	-	910,977
Hospital Sales Tax	492,074	217,790	114,009	595,855	-	595,855
Road and Bridge Equipment	726,967	150,000	147,520	729,447	-	729,447
Equipment Reserve	1,696,909	35,000	30,350	1,701,559	-	1,701,559
Special Law Enforcement	15,804	5,510	-	21,314	-	21,314
Drug Prosecutor Trust	170	-	-	170	-	170
Health Memorials	32	-	-	32	-	32
Treasurer's Special Auto	35,085	54,821	54,810	35,096	-	35,096

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, 2021

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	$ 23,001	$ 20,102	$ 19,229	$ 23,874	$ -	$ 23,874
Prosecutor Administrative Fees	4,029	730	-	4,759	-	4,759
Prosecuting Attorney Training	11,460	6,774	3,413	14,821	-	14,821
Bioterrorism Grant	13,278	49,630	25,016	37,892	-	37,892
Register of Deeds Technology	26,455	9,522	13,114	22,863	-	22,863
County Clerk Technology	8,952	2,381	1,420	9,913	-	9,913
County Treasurer Technology	9,278	2,381	3,424	8,235	-	8,235
Ambulance Grant	-	36,594	16,025	20,569	-	20,569
VIN Fees	14,996	5,660	420	20,236	-	20,236
K-9 Donations	6,240	100	1,200	5,140	-	5,140
Sheriff Education	785	625	125	1,285	99	1,384
ARPA Grant	-	592,621	260,429	332,192	-	332,192
SPARK Grant	44,246	-	44,246	-	-	-
CBDG Grant	(4,892)	4,892	-	-	-	-
CAPITAL PROJECTS						
Landfill Expansion Project	16,118	-	16,118	-	-	-
BOND AND INTEREST FUND						
Bond and Interest	17,231	53,759	37,655	33,335	-	33,335
TOTAL FINANCIAL REPORTING ENTITY	$ 7,339,441	$ 10,169,212	$ 9,235,357	$ 8,273,296	$ 120,988	$ 8,394,284

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, 2021

COMPOSITION OF CASH	
Ellsworth County	
Checking accounts	$ 333,721
Money Market accounts	14,725,732
Certificates of deposit	3,185,345
Ellsworth County Temporary Notes, Series 2020	108,000
Other accounts	
Checking accounts	
State of Kansas - Ellsworth County Clerk of District Court	55,127
Ellsworth County Law Library	96,558
Cash and cash items	45,968
TOTAL CASH	18,550,451
AGENCY FUNDS (SCHEDULE 3)	(10,156,167)
TOTAL FINANCIAL REPORTING ENTITY	$ 8,394,284

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

ELLSWORTH COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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.

Capital Project Fund

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

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 2022 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, 2021.

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, 2021, the County's carrying amount of deposits was $18,396,483 and the bank balance was $18,998,431. The bank balance was held by five banks, with 88% held by one bank resulting in a concentration of credit risk. Of the bank balance, $1,491,225 was covered by FDIC; the remaining $17,507,206 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, 2021, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
General Obligation Temporary Notes, Series 2020	$ 108,000	$ 108,000	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, 2021, long-term debt of the County included $108,000 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 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
2022	$ 35,000	$ 1,584
2023	36,000	962
2024	37,000	324
	$ 108,000	$ 2,870

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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $261,781 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,804,878. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 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, 2021, was $201,414.

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, 2021.

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 2021:

From Fund	To Fund	Amount	Statutory Authority
Treasurer's Special Auto	General	$ 35,087	K.S.A. 8-145
General	Equipment Reserve	35,000	K.S.A. 19-119
Road and Bridge	Road and Bridge Equipment	150,000	K.S.A. 68-141g
Health	Health Capital Outlay	50,000	K.S.A. 65-204
Landfill Expansion Project	Bond and Interest	16,118	Resolution

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, 2021, the County's share of tax rebates totaled $47,894.

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, 2021, the County's share of tax reimbursements for the TIF District to the City of Ellsworth totaled $56,669.

ELLSWORTH COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGET FUNDS ONLY)
For Year Ended December 31, 2021

Schedule 1

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 3,740,855	$ -	$ 3,740,855	$ 3,574,610	$ (166,245)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,297,599	131,917	2,429,516	2,366,937	(62,579)
Special Bridge	365,611	62,734	428,345	15,000	(413,345)
Noxious Weed	248,250	-	248,250	240,291	(7,959)
Health	376,754	111,459	488,213	368,714	(119,499)
Health Capital Outlay	135,944	-	135,944	1,710	(134,234)
Hospital Operations	116,927	-	116,927	112,172	(4,755)
Employee Benefits	1,643,000	-	1,643,000	1,555,417	(87,583)
County Building	1,069,523	-	1,069,523	155,712	(913,811)
Special Parks and Recreation	34,058	-	34,058	8,140	(25,918)
Special Alcohol and Drug	58,477	-	58,477	-	(58,477)
Ellsworth County 911	179,494	-	179,494	44,855	(134,639)
Emergency 911	67,914	-	67,914	-	(67,914)
Wireless 911	26,873	-	26,873	3,276	(23,597)
Bridge Construction Sales Tax	895,212	-	895,212	-	(895,212)
Hospital Sales Tax	608,956	-	608,956	114,009	(494,947)
BOND AND INTEREST FUND					
Bond and Interest	55,655	-	55,655	37,655	(18,000)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,785,836	$ 1,751,891	$ 33,945
Delinquent tax	14,503	5,000	9,503
Interest and charges on delinquent taxes	30,798	18,000	12,798
Motor vehicle tax	101,760	94,839	6,921
Recreational vehicle tax	3,038	2,146	892
16/20M truck tax	9,772	9,489	283
Commercial vehicle registration fees	5,199	5,457	(258)
Watercraft tax	-	2,320	(2,320)
In lieu of tax	614,909	590,575	24,334
Local retail sales tax	214,229	100,000	114,229
Federal land entitlement	60,604	45,000	15,604
United States government lease	41,884	25,000	16,884
Local alcoholic liquor tax	1,736	2,500	(764)
Mineral tax	2,769	4,000	(1,231)
Neighborhood revitalization	(15,019)	(18,256)	3,237
Tax Increment Financing (TIF)	(17,772)	(15,036)	(2,736)
Licenses and fees			
Officers' fees	71,279	25,000	46,279
Transfer from - Treasurer's Special Auto	35,087	20,000	15,087
Antique tag registration	865	310	555
District Court fees and reimbursements	32,622	-	32,622
Diversion fees	79,519	500	79,019
Uses of money and property			
Interest on invested funds	26,546	30,000	(3,454)
Rentals	4,244	2,250	1,994
Other			
Reimbursements	99,971	22,250	77,721
Health Department reimbursement	-	2,500	(2,500)
Law enforcement contracts - lake patrol	12,150	-	12,150
Prisoner board and work release	588	2,000	(1,412)
Emergency management	10,290	6,000	4,290
Ambulance collections	306,932	225,000	81,932
Solid waste collections	27,074	11,000	16,074
Booking fees	3,821	6,000	(2,179)
Inmate telephone commission	-	2,500	(2,500)
Other collections	8,550	-	8,550
Insurance reimbursements	88,096	-	88,096
TOTAL RECEIPTS	3,661,880	2,978,235	683,645

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 47,146	$ 46,300	$ 846
Contractual services	2,706	2,000	706
Commodities	36	1,200	(1,164)
Department total	49,888	49,500	388
County Clerk			
Personal services	124,927	129,457	(4,530)
Contractual services	2,904	2,928	(24)
Commodities	3,597	1,800	1,797
Department total	131,428	134,185	(2,757)
County Treasurer			
Personal services	167,118	150,678	16,440
Contractual services	11,009	12,000	(991)
Commodities	557	5,000	(4,443)
Department total	178,684	167,678	11,006
County Attorney			
Personal services	137,461	130,116	7,345
Appeals	-	10,000	(10,000)
Contractual services	7,028	11,000	(3,972)
Commodities	1,267	3,000	(1,733)
Capital outlay	-	2,000	(2,000)
Department total	145,756	156,116	(10,360)
Register of Deeds			
Personal services	89,225	83,280	5,945
Contractual services	8,926	12,000	(3,074)
Commodities	7,075	6,200	875
Capital outlay	-	1,180	(1,180)
Department total	105,226	102,660	2,566
Sheriff			
Personal services	953,767	934,710	19,057
Contractual services	117,148	154,000	(36,852)
Commodities	125,762	106,725	19,037
Capital outlay	51,410	102,100	(50,690)
Prisoner medical expense	56,906	50,000	6,906
Food service	17,379	25,000	(7,621)
Department total	1,322,372	1,372,535	(50,163)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Election			
Personal services	$ 15,885	$ 16,883	$ (998)
Contractual services	13,247	35,660	(22,413)
Commodities	26,993	4,100	22,893
Department total	56,125	56,643	(518)
Ambulance			
Personal services	441,750	423,000	18,750
Contractual services	54,954	54,800	154
Commodities	48,803	52,000	(3,197)
Capital outlay	2,018	5,000	(2,982)
Education	6,957	5,000	1,957
Grant	15,579	-	15,579
Department total	570,061	539,800	30,261
Appraiser			
Personal services	134,718	138,220	(3,502)
Contractual services	23,555	26,080	(2,525)
Commodities	2,586	2,950	(364)
Capital outlay	-	1,250	(1,250)
Department total	160,859	168,500	(7,641)
Solid waste			
Personal services	25,835	32,000	(6,165)
Contractual services	31,251	32,750	(1,499)
Commodities	2,658	7,700	(5,042)
Capital outlay	400	1,000	(600)
Recycling	3,965	16,250	(12,285)
Department total	64,109	89,700	(25,591)
Courthouse - general expense			
Contractual services	306,333	175,000	131,333
Commodities	12,605	100,000	(87,395)
Capital outlay	-	27,000	(27,000)
Computer upgrade	1,009	10,000	(8,991)
Emergency management	35,098	45,000	(9,902)
Liability insurance	-	70,000	(70,000)
Miscellaneous	2,737	13,875	(11,138)
Department total	357,782	440,875	(83,093)

ELLSWORTH COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Unified court			
Contractual services	$ 53,071	$ 91,680	$ (38,609)
Commodities	3,676	3,800	(124)
Capital outlay	3,957	9,500	(5,543)
Department total	60,704	104,980	(44,276)
Economic development			
Personal services	51,625	65,000	(13,375)
Other			
North Central Regional Planning	3,500	3,500	-
4-H Barn	1,470	2,500	(1,030)
Juvenile Detention	450	15,000	(14,550)
Conservation District	32,000	32,000	-
County Fair Association	14,000	14,000	-
Historical preservation	39,500	39,500	-
Mental health	28,922	28,877	45
Mental retardation	27,766	27,766	-
Elderly	29,000	29,000	-
North Central Flint Hills Area Agency on Aging	2,601	1,540	1,061
North Central Flint Hills Area Agency on Aging - health insurance	22,282	16,000	6,282
Senior Centers	68,500	68,500	-
LEPP - Salina-Saline County Health Department	12,500	12,500	-
Wilson Heritage Museum	1,000	1,000	-
Holyrood Historic Santa Fe Depot	1,000	1,000	-
Prairie Trail Scenic Byway	500	-	500
Transfer to - Equipment Reserve Fund	35,000	-	35,000
Department total	319,991	292,683	27,308
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,574,610	3,740,855	(166,245)
RECEIPTS OVER (UNDER) EXPENDITURES	87,270	(762,620)	849,890
UNENCUMBERED CASH, JANUARY 1	1,377,021	762,620	614,401
UNENCUMBERED CASH, DECEMBER 31	$ 1,464,291	$ -	$ 1,464,291

ELLSWORTH COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,822,529	$ 1,788,023	$ 34,506
Delinquent tax	14,037	3,000	11,037
Motor vehicle tax	94,521	88,107	6,414
Recreational vehicle tax	2,823	1,995	828
16/20M truck tax	9,009	8,816	193
Commercial vehicle registration fees	4,830	5,070	(240)
Watercraft tax	-	2,156	(2,156)
Special highway gas tax	333,408	296,998	36,410
Neighborhood revitalization	(15,330)	(15,336)	6
Tax Increment Financing (TIF)	(18,139)	(20,000)	1,861
Reimbursed expenses	171,917	40,000	131,917
TOTAL RECEIPTS	2,419,605	2,198,829	220,776
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	746,813	768,000	(21,187)
Contractual services	129,336	88,059	41,277
Commodities	993,588	1,221,540	(227,952)
Capital outlay	347,200	220,000	127,200
Transfer to - Road and Bridge Equipment Fund	150,000	-	150,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,366,937	2,297,599	69,338
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	131,917	(131,917)
TOTAL FOR COMPARISON	2,366,937	2,429,516	(62,579)
RECEIPTS OVER (UNDER) EXPENDITURES	52,668	(98,770)	151,438
UNENCUMBERED CASH, JANUARY 1	122,762	98,770	23,992
UNENCUMBERED CASH, DECEMBER 31	$ 175,430	$ -	$ 175,430

ELLSWORTH COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 112,710	$ 110,489	$ 2,221
Delinquent tax	1,332	200	1,132
Motor vehicle tax	5,990	5,475	515
Recreational vehicle tax	175	124	51
16/20M truck tax	1,063	548	515
Commercial vehicle registration fees	300	315	(15)
Watercraft tax	-	134	(134)
Neighborhood revitalization	(948)	(952)	4
Tax Increment Financing (TIF)	(1,122)	(2,300)	1,178
Reimbursements	62,734	-	62,734
TOTAL RECEIPTS	182,234	114,033	68,201
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction and maintenance	15,000	365,611	(350,611)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	62,734	(62,734)
TOTAL FOR COMPARISON	15,000	428,345	(413,345)
RECEIPTS OVER (UNDER) EXPENDITURES	167,234	(251,578)	418,812
UNENCUMBERED CASH, JANUARY 1	163,467	251,578	(88,111)
UNENCUMBERED CASH, DECEMBER 31	$ 330,701	$ -	$ 330,701

ELLSWORTH COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 110,532	$ 108,414	$ 2,118
Delinquent tax	652	300	352
Motor vehicle tax	4,586	4,288	298
Recreational vehicle tax	138	97	41
16/20M truck tax	376	429	(53)
Commercial vehicle registration fees	235	247	(12)
Watercraft tax	-	105	(105)
Neighborhood revitalization	(930)	(931)	1
Tax Increment Financing (TIF)	(1,100)	(1,800)	700
Sale of chemicals	91,905	72,000	19,905
Other reimbursements	839	10,000	(9,161)
TOTAL RECEIPTS	207,233	193,149	14,084
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	118,660	110,000	8,660
Contractual services	13,293	18,750	(5,457)
Commodities			
Chemical	105,772	110,000	(4,228)
Other	2,566	7,000	(4,434)
Capital outlay	-	2,500	(2,500)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	240,291	248,250	(7,959)
RECEIPTS OVER (UNDER) EXPENDITURES	(33,058)	(55,101)	22,043
UNENCUMBERED CASH, JANUARY 1	107,638	55,101	52,537
UNENCUMBERED CASH, DECEMBER 31	$ 74,580	$ -	$ 74,580

ELLSWORTH COUNTY, KANSAS

HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 114,402	$ 112,178	$ 2,224
Delinquent tax	912	165	747
Motor vehicle tax	5,915	5,506	409
Recreational vehicle tax	177	125	52
16/20M truck tax	598	551	47
Commercial vehicle registration fees	302	317	(15)
Watercraft tax	-	135	(135)
Neighborhood revitalization	(962)	(962)	-
Tax Increment Financing (TIF)	(1,139)	(1,350)	211
Bioterrorism reimbursement	-	800	(800)
Grants and reimbursements	218,285	85,000	133,285
TOTAL RECEIPTS	338,490	202,465	136,025
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	182,197	188,134	(5,937)
Contractual services	29,285	51,120	(21,835)
Commodities	107,232	137,500	(30,268)
Transfer to - Health Capital Outlay Fund	50,000	-	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	368,714	376,754	(8,040)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	111,459	(111,459)
TOTAL FOR COMPARISON	368,714	488,213	(119,499)
RECEIPTS OVER (UNDER) EXPENDITURES	(30,224)	(174,289)	144,065
UNENCUMBERED CASH, JANUARY 1	240,948	174,289	66,659
UNENCUMBERED CASH, DECEMBER 31	$ 210,724	$ -	$ 210,724

ELLSWORTH COUNTY, KANSAS

HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS	$ 50,000	$ -	$ 50,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	1,710	135,944	(134,234)
RECEIPTS OVER (UNDER) EXPENDITURES	48,290	(135,944)	184,234
UNENCUMBERED CASH, JANUARY 1	133,825	135,944	(2,119)
UNENCUMBERED CASH, DECEMBER 31	$ 182,115	$ -	$ 182,115

ELLSWORTH COUNTY, KANSAS

HOSPITAL OPERATIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 112,711	$ 110,489	$ 2,222
Delinquent tax	1,393	500	893
Motor vehicle tax	6,002	5,475	527
Recreational vehicle tax	175	124	51
16/20M truck tax	1,116	548	568
Commercial vehicle registration fees	300	315	(15)
Watercraft tax	-	134	(134)
Neighborhood revitalization	(948)	(952)	4
Tax Increment Financing (TIF)	(1,122)	(2,300)	1,178
TOTAL RECEIPTS	119,627	114,333	5,294
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation to hospital board	112,172	116,927	(4,755)
RECEIPTS OVER (UNDER) EXPENDITURES	7,455	(2,594)	10,049
UNENCUMBERED CASH, JANUARY 1	9,457	2,594	6,863
UNENCUMBERED CASH, DECEMBER 31	$ 16,912	$ -	$ 16,912

ELLSWORTH COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,483,808	$ 1,455,835	$ 27,973
Delinquent tax	9,592	2,000	7,592
Motor vehicle tax	62,714	58,390	4,324
Recreational vehicle tax	1,871	1,322	549
16/20M truck tax	6,307	5,842	465
Commercial vehicle registration fees	3,201	3,360	(159)
Watercraft tax	-	1,429	(1,429)
Neighborhood revitalization	(12,484)	(11,394)	(1,090)
Tax Increment Financing (TIF)	(14,772)	(13,800)	(972)
Reimbursements - Health Department	-	10,000	(10,000)
TOTAL RECEIPTS	1,540,237	1,512,984	27,253
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	940,051	950,000	(9,949)
Social Security	234,845	246,000	(11,155)
KPERS	278,306	318,000	(39,694)
Unemployment tax	5,477	14,000	(8,523)
Workers' compensation	89,240	115,000	(25,760)
Other insurance	7,498	-	7,498
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,555,417	1,643,000	(87,583)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,180)	(130,016)	114,836
UNENCUMBERED CASH, JANUARY 1	213,839	130,016	83,823
UNENCUMBERED CASH, DECEMBER 31	$ 198,659	$ -	$ 198,659

ELLSWORTH COUNTY, KANSAS

COUNTY BUILDING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 112,709	$ 110,489	$ 2,220
Delinquent tax	843	200	643
Motor vehicle tax	5,872	5,475	397
Recreational vehicle tax	175	124	51
16/20M truck tax	531	548	(17)
Commercial vehicle registration fees	300	315	(15)
Watercraft tax	-	134	(134)
Neighborhood revitalization	(948)	(952)	4
Tax Increment Financing (TIF)	(1,122)	(1,100)	(22)
TOTAL RECEIPTS	118,360	115,233	3,127
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Renovation, maintenance, and repair	155,712	1,069,523	(913,811)
RECEIPTS OVER (UNDER) EXPENDITURES	(37,352)	(954,290)	916,938
UNENCUMBERED CASH, JANUARY 1	789,635	954,290	(164,655)
UNENCUMBERED CASH, DECEMBER 31	$ 752,283	$ -	$ 752,283

ELLSWORTH COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 1,736	$ 2,500	$ (764)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Contractual services	8,140	34,058	(25,918)
RECEIPTS OVER (UNDER) EXPENDITURES	(6,404)	(31,558)	25,154
UNENCUMBERED CASH, JANUARY 1	30,348	31,558	(1,210)
UNENCUMBERED CASH, DECEMBER 31	$ 23,944	$ -	$ 23,944

ELLSWORTH COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Private club liquor tax	$ 3,321	$ 5,000	$ (1,679)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Alcohol and drug programs	-	58,477	(58,477)
RECEIPTS OVER (UNDER) EXPENDITURES	3,321	(53,477)	56,798
UNENCUMBERED CASH, JANUARY 1	54,965	53,477	1,488
UNENCUMBERED CASH, DECEMBER 31	$ 58,286	$ -	$ 58,286

ELLSWORTH COUNTY, KANSAS

ELLSWORTH COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 59,807	$ 60,000	$ (193)
Interest	-	250	(250)
TOTAL RECEIPTS	59,807	60,250	(443)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	44,855	179,494	(134,639)
RECEIPTS OVER (UNDER) EXPENDITURES	14,952	(119,244)	134,196
UNENCUMBERED CASH, JANUARY 1	148,661	119,244	29,417
UNENCUMBERED CASH, DECEMBER 31	$ 163,613	$ -	$ 163,613

ELLSWORTH COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 200	$ (200)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and maintenance	-	67,914	(67,914)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(67,714)	67,714
UNENCUMBERED CASH, JANUARY 1	68,754	67,714	1,040
UNENCUMBERED CASH, DECEMBER 31	$ 68,754	$ -	$ 68,754

ELLSWORTH COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 125	$ (125)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	3,276	26,873	(23,597)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,276)	(26,748)	23,472
UNENCUMBERED CASH, JANUARY 1	26,716	26,748	(32)
UNENCUMBERED CASH, DECEMBER 31	$ 23,440	$ -	$ 23,440

ELLSWORTH COUNTY, KANSAS

BRIDGE CONSTRUCTION SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 217,790	$ 210,000	$ 7,790
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	-	895,212	(895,212)
RECEIPTS OVER (UNDER) EXPENDITURES	217,790	(685,212)	903,002
UNENCUMBERED CASH, JANUARY 1	693,187	685,212	7,975
UNENCUMBERED CASH, DECEMBER 31	$ 910,977	$ -	$ 910,977

ELLSWORTH COUNTY, KANSAS

HOSPITAL SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Sales tax	$ 217,790	$ 210,000	$ 7,790
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital improvement and equipping	114,009	608,956	(494,947)
RECEIPTS OVER (UNDER) EXPENDITURES	103,781	(398,956)	502,737
UNENCUMBERED CASH, JANUARY 1	492,074	398,956	93,118
UNENCUMBERED CASH, DECEMBER 31	$ 595,855	$ -	$ 595,855

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2021

Schedule 2-17
Page 1 of 3

	Road and Bridge Equipment	Equipment Reserve	Special Law Enforcement	Drug Prosecutor Trust	Health Memorials	Treasurer's Special Auto	Ambulance Memorials
RECEIPTS							
Fees	$ -	$ -	$ 2,445	$ -	$ -	$ 58,805	$ -
Forfeitures	-	-	3,065	-	-	-	-
Donations	-	-	-	-	-	-	20,102
Interest	-	-	-	-	-	16	-
Reimbursements	-	-	-	-	-	(4,000)	-
Transfer from:							
General Fund	-	35,000	-	-	-	-	-
Road and Bridge Fund	150,000	-	-	-	-	-	-
TOTAL RECEIPTS	150,000	35,000	5,510	-	-	54,821	20,102
EXPENDITURES AND TRANSFERS							
Supplies and postage	-	-	-	-	-	6,348	-
Training, meetings, dues, and publications	-	-	-	-	-	747	-
Capital outlay and improvements	147,520	30,350	-	-	-	-	19,229
MVL refunds	-	-	-	-	-	3,671	-
Reimbursement to General Fund - MV compensation	-	-	-	-	-	8,957	-
Transfer to - General Fund	-	-	-	-	-	35,087	-
TOTAL EXPENDITURES AND TRANSFERS	147,520	30,350	-	-	-	54,810	19,229
RECEIPTS OVER (UNDER) EXPENDITURES	2,480	4,650	5,510	-	-	11	873
UNENCUMBERED CASH, JANUARY 1	726,967	1,696,909	15,804	170	32	35,085	23,001
UNENCUMBERED CASH, DECEMBER 31	$ 729,447	$ 1,701,559	$ 21,314	$ 170	$ 32	$ 35,096	$ 23,874

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2021

	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	$ -	$ -	$ 49,630	$ -	$ -	$ -	$ 36,594
Fees	730	6,774	-	9,522	2,381	2,381	-
Interest	-	-	-	-	-	-	-
TOTAL RECEIPTS	730	6,774	49,630	9,522	2,381	2,381	36,594
EXPENDITURES AND TRANSFERS							
Contractual services	-	-	25,016	-	-	-	-
Supplies	-	-	-	-	-	-	-
Capital outlay and improvements	-	-	-	13,114	1,420	3,424	16,025
Seminars, training, meetings, dues, and publications	-	3,413	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	-	3,413	25,016	13,114	1,420	3,424	16,025
RECEIPTS OVER (UNDER) EXPENDITURES	730	3,361	24,614	(3,592)	961	(1,043)	20,569
UNENCUMBERED CASH, JANUARY 1	4,029	11,460	13,278	26,455	8,952	9,278	-
UNENCUMBERED CASH, DECEMBER 31	$ 4,759	$ 14,821	$ 37,892	$ 22,863	$ 9,913	$ 8,235	$ 20,569

ELLSWORTH COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2021

	VIN Fees	K-9 Donations	Sheriff Education	ARPA Grant	SPARK Grant	CBDG Grant
RECEIPTS						
Fees	$ 5,660	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	592,621	-	4,892
Donations	-	100	-	-	-	-
Sales	-	-	625	-	-	-
TOTAL RECEIPTS	5,660	100	625	592,621	-	4,892
EXPENDITURES AND TRANSFERS						
Program expenditures	420	-	125	260,429	44,246	-
Contractual services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Canine	-	1,200	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	420	1,200	125	260,429	44,246	-
RECEIPTS OVER (UNDER) EXPENDITURES	5,240	(1,100)	500	332,192	(44,246)	4,892
UNENCUMBERED CASH, JANUARY 1	14,996	6,240	785	-	44,246	(4,892)
UNENCUMBERED CASH, DECEMBER 31	$ 20,236	$ 5,140	$ 1,285	$ 332,192	$ -	$ -

ELLSWORTH COUNTY, KANSAS

CAPITAL PROJECT FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - REGULATORY BASIS - ACTUAL
For Year Ended December 31, 2021

Schedule 2-18

	Landfill Expansion Project
CASH RECEIPTS	$ -
EXPENDITURES	
Transfer to - Bond and Interest Fund	16,118
RECEIPTS OVER (UNDER) EXPENDITURES	(16,118)
UNENCUMBERED CASH, JANUARY 1	16,118
UNENCUMBERED CASH, DECEMBER 31	$ -

ELLSWORTH COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Ad valorem tax	$ 38,346	$ 37,655	$ 691
Neighborhood revitalization	(323)	-	(323)
Tax Increment Financing (TIF)	(382)	-	(382)
Transfer from - Landfill Expansion Project	16,118	779	15,339
TOTAL RECEIPTS	53,759	38,434	15,325
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Hospital construction and equipping	-	18,000	(18,000)
Temporary Notes			
Principal	35,000	35,000	-
Interest	2,655	2,655	-
TOTAL EXPENDITURES	37,655	55,655	(18,000)
RECEIPTS OVER (UNDER) EXPENDITURES	16,104	(17,221)	33,325
UNENCUMBERED CASH, JANUARY 1	17,231	17,221	10
UNENCUMBERED CASH, DECEMBER 31	$ 33,335	$ -	$ 33,335

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, 2021

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad Valorem Taxes				
Current Tax	$ 8,362,408	$ 15,442,292	$ 14,323,667	$ 9,481,033
Redemptions	110,297	159,844	118,322	151,819
Delinquent Personal Property Tax	19,684	10,314	2,206	27,792
Partial Payment Tax	4,184	2,096	1,711	4,569
Mineral Tax	-	5,539	5,539	-
Motor Vehicle Tax	17,836	786,225	789,928	14,133
Motor Vehicle Excise Tax	-	131	131	-
Commercial Vehicle Fees	-	35,916	35,916	-
Recreational Vehicle Tax	-	23,847	23,343	504
City/County Highway	-	380,341	380,341	-
Refunding Warrant	(19)	-	-	(19)
United States Government Lease	-	139,612	139,612	-
Oil and Gas Depletion	212,411	-	-	212,411
In Lieu of Tax	-	144,509	144,509	-
Advance Tax	73	-	-	73
Neighborhood Revitalization	-	126,779	126,779	-
Ellsworth County - Tax Increment Financing (TIF)	-	179,587	179,587	-
Total Distributable Funds	8,726,874	17,437,032	16,271,591	9,892,315
State Funds				
Educational Building	-	114,348	114,348	-
Institutional Building	-	57,174	57,174	-
Motor Vehicle Combined	3,952	9,363	10,490	2,825
Commercial Vehicle Registration	-	101,660	101,660	-
Game and Park Licenses	169	3,378	3,378	169
Drivers Licenses	931	14,790	14,838	883
Heritage Trust	1,716	4,761	4,878	1,599
Motor Vehicle Licenses	1	456,577	456,577	1
Sales and Compensating Tax	37,565	296,888	315,947	18,506
Total State Funds	44,334	1,058,939	1,079,290	23,983

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, 2021

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds				
Cities	$ -	$ 2,282,829	$ 2,282,829	$ -
Townships	-	964,948	964,948	-
School Districts	65,996	5,471,791	5,459,975	77,812
Cemeteries	1	6,254	6,255	-
Recreation District	-	16,787	16,787	-
Midway Extension District	-	187,543	187,543	-
Central Kansas Library	-	166,912	166,912	-
Watershed Districts	-	1,515	1,515	-
Fire Districts	2,803	133,203	133,381	2,625
Total Subdivision Funds	68,800	9,231,782	9,220,145	80,437
Other Agency Funds				
Payroll Clearing	-	4,694,153	4,694,153	-
Unclaimed Estates	-	395	-	395
Stray Animal	3	1,036	190	849
Long/Short Accounts	1,013	84,677	81,827	3,863
Flexible Spending	2,595	198	153	2,640
Ellsworth County				
District Court	36,319	1,347,256	1,328,448	55,127
Law Library	88,320	14,891	6,653	96,558
Total Other Agency Funds	128,250	6,142,606	6,111,424	159,432
TOTAL	$ 8,968,258	$ 33,870,359	$ 32,682,450	$ 10,156,167