

ELLIS COUNTY, KANSAS

Primary Government Financial Statements
With Independent Auditors' Report

For the Year Ended December 31, 2009

ELLIS COUNTY, KANSAS
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 For the Year Ended December 31, 2009

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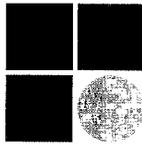
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commissioners
Ellis County, Kansas
Hays, Kansas

We have audited the accompanying primary government financial statements of **Ellis County, Kansas**, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of **Ellis County, Kansas'** management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and the audit guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government, unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash and unencumbered cash balances of the aggregate discretely presented component units would have been reported as \$119,586 for the Ellis County Fair Board Association and \$210,302 for Ellis County Housing Authority.

As described more fully in Note 1, **Ellis County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of **Ellis County, Kansas**, as of December 31, 2009, or changes in financial position thereof for the year then ended.

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Ellis County, Kansas**, as of December 31, 2009, or changes in financial position for the year then ended. Further, **Ellis County, Kansas** has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Ellis County, Kansas
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In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Ellis County, Kansas**, as of December 31, 2009, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball
ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

August 19, 2010

ELLIS COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories							
General Fund	\$ 3,235,999	-	8,300,623	8,407,126	3,129,496	159,646	3,289,142
Special Revenue Funds							
Road and Bridge Fund	546,844	-	5,542,337	5,210,089	879,092	66,449	945,541
Special Bridge Fund	121,477	-	828,907	854,143	96,241	36,483	132,724
Special Road Machinery Fund	219,755	-	222,000	109,280	332,475	-	332,475
Special Highway Improvement Fund	-	-	250,000	-	250,000	-	250,000
Ambulance Fund	639,029	-	1,925,091	1,594,956	969,164	42,785	1,011,949
Appraisal Fund	163,674	-	421,239	445,649	139,264	7,293	146,557
Health Fund	284,474	-	442,759	459,022	268,211	18,661	286,872
Economic Development Fund	10	-	136,457	135,487	980	-	980
Fair Fund	315	-	135,870	136,185	-	-	-
Fair Operating Fund	(643)	-	189,001	188,485	(127)	15,008	14,881
Fair Rent Fund	37,408	-	60,025	66,527	30,906	-	30,906
Mental Health Fund	-	-	223,397	223,397	-	-	-
Mental Retardation Fund	-	-	349,197	349,197	-	-	-
Senior Citizens Fund	519	-	119,861	120,380	-	-	-
Special Parks and Recreation Fund	1,113	-	6,243	7,356	-	-	-
Special Alcohol Fund	1,800	-	7,983	9,783	-	-	-
Risk Management Reserve Fund	319,774	-	50,000	-	369,774	-	369,774
Capital Improvement Reserve Fund	1,285,466	-	25,000	-	1,310,466	-	1,310,466
Capital Equipment Reserve Fund	494,885	-	142,492	-	637,377	-	637,377
911 Tax Fund	33,744	-	100,790	46,314	88,220	842	89,062
Cellular 911 Tax Fund	133,528	-	66,064	45,642	153,950	1,831	155,781
Cellular 911 Grant Fund	(3,292)	-	69,945	54,637	12,016	-	12,016
Register of Deeds Technology Fund	112,678	-	51,418	7,707	156,389	-	156,389
Drug Enforcement Unit Trust Fund	98,146	-	72,863	74,312	96,697	-	96,697
Minor Grant Fund	-	-	3,887	3,887	-	-	-
Rural Fire District No. 1 Fund	181,489	-	375,025	346,644	209,870	18,711	228,581
Special Fire Machinery Fund	65,674	-	15,000	-	80,674	-	80,674
Proprietary Fund Category							
Enterprise Funds							
Solid Waste Fund	34,703	-	1,202,484	1,132,531	104,656	77,874	182,530
Solid Waste Depreciation Reserve Fund	78,503	-	75,000	39,358	114,145	-	114,145
Solid Waste Post - Closure Fund	142,283	-	2,650	-	144,933	-	144,933
Fiduciary Fund Category							
Private Purpose Trust Funds							
Prosecuting Attorney's Training Fund	6,971	-	6,119	6,455	6,635	-	6,635
Special Motor Vehicle Fund	213,182	-	245,663	217,699	241,145	-	241,145
Total Reporting Entity (Excluding Agency Funds)	\$ 8,449,508	-	21,665,390	20,292,248	9,822,649	445,583	10,268,232

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

ELLIS COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Composition of Cash:

Checking Accounts	\$ 4,057,446
Savings Accounts	19,200,512
Certificates of Deposit	10,920,000
Kansas Municipal Investment Pool	5,000
Cash on Hand	<u>136,631</u>
Total Cash	34,319,589
Agency Funds Per Statement 4-1 and 4-2	<u>(24,051,357)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>10,268,232</u></u>

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

ELLIS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Fund Categories					
General Fund	\$ 9,549,579	-	9,549,579	8,407,126	1,142,453
Special Revenue Funds					
Road and Bridge Fund	5,191,655	400,135	5,591,790	5,210,089	381,701
Special Bridge Fund	262,000	645,357	907,357	854,143	53,214
Ambulance Fund	1,852,113	-	1,852,113	1,594,956	257,157
Appraisal Fund	502,652	-	502,652	445,649	57,003
Health Fund	511,078	-	511,078	459,022	52,056
Economic Development Fund	136,000	-	136,000	135,487	513
Fair Fund	137,615	-	137,615	136,185	1,430
Mental Health Fund	225,000	-	225,000	223,397	1,603
Mental Retardation Fund	350,025	-	350,025	349,197	828
Senior Citizens Fund	121,413	-	121,413	120,380	1,033
Special Parks and Recreation Fund	11,766	-	11,766	7,356	4,410
Special Alcohol Fund	23,339	-	23,339	9,783	13,556
Rural Fire District No. 1 Fund	445,784	-	445,784	346,644	99,140
Proprietary Fund Category					
Enterprise Funds					
Solid Waste Fund	1,285,527	-	1,285,527	1,132,531	152,996
Solid Waste Depreciation Reserve Fund	82,938	-	82,938	39,358	43,580

ELLIS COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 7,500,082	7,410,099	7,199,890	210,209
Intergovernmental	5,223	6,243	-	6,243
Licenses and Fees	527,048	571,463	168,500	402,963
Federal Aid	49,122	61,659	5,000	56,659
Homeland Security Grant - KDHP	92,089	10,327	-	10,327
Use of Money and Property	653,551	200,809	150,000	50,809
Transfers In	221,037	-	21,169	(21,169)
Miscellaneous	42,812	40,023	36,900	3,123
Total Cash Receipts	9,090,964	8,300,623	7,581,459	719,164
Expenditures				
County Attorney	369,282	377,859	381,074	3,215
County Commissioners	64,479	60,981	64,820	3,839
Courthouse General	911,843	487,974	1,298,910	810,936
County Clerk	225,522	233,836	263,769	29,933
Unified Courts	251,021	303,527	284,200	(19,327)
Custodians	88,003	87,809	101,561	13,752
Computer Information Services	383,560	345,981	401,661	55,680
Register of Deeds	109,336	113,343	123,013	9,670
County Treasurer	354,845	396,869	410,915	14,046
Sheriff	1,745,832	1,735,021	1,942,557	207,536
Coroner	50,779	46,239	78,000	31,761
Counselor	82,828	81,404	74,750	(6,654)
Juvenile Detention	21,580	23,350	45,050	21,700
Emergency Preparedness	171,419	108,682	86,127	(22,555)
Health Insurance	2,008,493	2,266,327	2,109,673	(156,654)
Conservation District	70,242	73,250	73,250	-
Election Fund	109,958	56,757	84,450	27,693
Solid Waste	58,018	-	-	-
Employee Benefit	1,157,710	1,245,482	1,300,000	54,518
Extension Council	239,203	255,099	255,099	-
Economic Development	1,666	1,636	65,000	63,364
Historical Society	98,500	105,700	105,700	-
Total Expenditures	8,574,119	8,407,126	9,549,579	1,142,453
Receipts Over (Under) Expenditures	516,845	(106,503)		
Unencumbered Cash, January 1	2,719,154	3,235,999		
Unencumbered Cash, December 31	\$ 3,235,999	3,129,496		

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

ELLIS COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures				
County Attorney				
Personal Services	\$ 351,070	356,158	353,074	(3,084)
Contractual Services	13,256	12,876	18,000	5,124
Commodities	4,493	5,119	4,000	(1,119)
Capital Outlay	1,673	6,846	6,000	(846)
Reimbursed Expenses	(1,210)	(3,140)	-	3,140
Department Total	369,282	377,859	381,074	3,215
County Commissioners				
Personal Services	52,288	52,941	53,220	279
Contractual Services	8,349	7,721	8,800	1,079
Commodities	4,986	319	500	181
Capital Outlay	-	-	2,300	2,300
Reimbursed Expenses	(1,144)	-	-	-
Department Total	64,479	60,981	64,820	3,839
Courthouse General				
Personal Services	2,012	9,576	2,100	(7,476)
Contractual Services	427,052	427,944	465,060	37,116
Commodities	21,880	13,310	43,500	30,190
Capital Outlay	9,858	341	120,000	119,659
Junior Free Fair	3,250	3,250	3,250	-
Appropriations - Other	81,000	79,500	79,500	-
Humane Society	5,000	5,500	5,500	-
Transfers Out	430,000	30,000	580,000	550,000
Reimbursed Expenses	(68,209)	(81,447)	-	81,447
Department Total	911,843	487,974	1,298,910	810,936
County Clerk				
Personal Services	210,852	218,493	227,294	8,801
Contractual Services	9,575	12,005	18,175	6,170
Commodities	3,391	2,725	5,100	2,375
Capital Outlay	769	-	11,700	11,700
Transfers Out	1,500	1,500	1,500	-
Reimbursed Expenses	(565)	(887)	-	887
Department Total	225,522	233,836	263,769	29,933
Unified Courts				
Personal Services	-	1,220	-	(1,220)
Contractual Services	228,444	277,277	251,300	(25,977)
Commodities	18,125	15,643	13,000	(2,643)
Capital Outlay	20,238	27,738	19,900	(7,838)
Reimbursed Expenses	(15,786)	(18,351)	-	18,351
Department Total	\$ 251,021	303,527	284,200	(19,327)

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

ELLIS COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures (continued)				
Custodians				
Personal Services	\$ 74,902	75,992	81,936	5,944
Contractual Services	2,960	3,272	4,250	978
Commodities	9,289	8,364	14,175	5,811
Capital Outlay	852	181	1,200	1,019
Department Total	88,003	87,809	101,561	13,752
Computer Information Services				
Personal Services	178,245	181,381	179,186	(2,195)
Contractual Services	95,421	62,116	111,875	49,759
Commodities	18,391	18,797	13,600	(5,197)
Capital Outlay	48,209	54,611	52,000	(2,611)
Transfers Out	45,000	45,000	45,000	-
Reimbursed Expenses	(1,706)	(15,924)	-	15,924
Department Total	383,560	345,981	401,661	55,680
Register of Deeds				
Personal Services	103,759	112,689	108,993	(3,696)
Contractual Services	3,534	3,959	8,020	4,061
Commodities	3,842	2,234	4,000	1,766
Capital Outlay	-	-	2,000	2,000
Reimbursed Expenses	(1,799)	(5,539)	-	5,539
Department Total	109,336	113,343	123,013	9,670
County Treasurer				
Personal Services	314,677	333,320	348,265	14,945
Contractual Services	54,645	76,149	49,650	(26,499)
Commodities	4,425	10,000	5,000	(5,000)
Capital Outlay	7,700	4,351	5,500	1,149
Transfers Out	2,500	2,500	2,500	-
Reimbursed Expenses	(29,102)	(29,451)	-	29,451
Department Total	354,845	396,869	410,915	14,046
Sheriff				
Personal Services	1,237,397	1,277,439	1,387,257	109,818
Contractual Services	237,950	201,105	279,800	78,695
Commodities	208,864	170,361	158,900	(11,461)
Capital Outlay	84,071	79,739	86,600	6,861
Transfers Out	-	30,000	30,000	-
Reimbursed Expenses	(22,450)	(23,623)	-	23,623
Department Total	\$ 1,745,832	1,735,021	1,942,557	207,536

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

ELLIS COUNTY, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures (continued)				
Coroner				
Personal Services	\$ 34,270	32,822	35,000	2,178
Contractual Services	26,143	25,002	40,000	14,998
Commodities	-	38	3,000	2,962
Reimbursed Expenses	(9,634)	(11,623)	-	11,623
Department Total	50,779	46,239	78,000	31,761
Counselor				
County Counselor	67,748	65,972	66,000	28
Wind Farm Project	15,080	15,432	8,750	(6,682)
	<u>82,828</u>	<u>81,404</u>	<u>74,750</u>	<u>(6,654)</u>
Juvenile Detention				
Contractual Services	21,580	23,350	45,050	21,700
Emergency Preparedness				
Personal Services	32,976	36,787	55,967	19,180
Contractual Services	29,197	56,790	18,060	(38,730)
Commodities	10,690	5,881	6,250	369
Capital Outlay	7,395	119	5,850	5,731
Homeland Security Grant - KDHP	92,089	10,327	-	(10,327)
Reimbursed Expenses	(928)	(1,222)	-	1,222
Department Total	171,419	108,682	86,127	(22,555)
Health Insurance				
Contractual Services	5,385	4,405	-	(4,405)
Refunds	1,003	-	-	-
Premiums	2,141,117	2,428,011	2,219,673	(208,338)
Transfers Out	50,000	50,000	50,000	-
Reimbursed Expenses	(189,012)	(216,089)	(160,000)	56,089
Department Total	2,008,493	2,266,327	2,109,673	(156,654)
Conservation District	70,242	73,250	73,250	-
Election Fund				
Personal Services	48,787	20,818	28,000	7,182
Contractual Services	51,193	22,955	39,200	16,245
Commodities	11,284	7,984	8,250	266
Capital Outlay	4,670	-	4,000	4,000
Transfers Out	-	5,000	5,000	-
Reimbursed Expenses	(5,976)	-	-	-
Department Total	109,958	56,757	84,450	27,693
Solid Waste				
Contractual Services	55,425	-	-	-
Commodities	2,593	-	-	-
Department Total	\$ 58,018	-	-	-

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

ELLIS COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures (continued)				
Employee Benefit				
Personal Services	\$ 990,733	1,073,400	1,115,000	41,600
Contractual Services	180,518	184,695	195,000	10,305
Reimbursed Expenses	(13,541)	(12,613)	(10,000)	2,613
Department Total	<u>1,157,710</u>	<u>1,245,482</u>	<u>1,300,000</u>	<u>54,518</u>
Extension Council	<u>239,203</u>	<u>255,099</u>	<u>255,099</u>	<u>-</u>
Economic Development	<u>1,666</u>	<u>1,636</u>	<u>65,000</u>	<u>63,364</u>
Historical Society	<u>98,500</u>	<u>105,700</u>	<u>105,700</u>	<u>-</u>
Total Expenditures	<u>\$ 8,574,119</u>	<u>8,407,126</u>	<u>9,549,579</u>	<u>1,142,453</u>

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

ELLIS COUNTY, KANSAS
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 2,901,616	3,916,366	3,862,751	53,615
Intergovernmental	951,002	828,895	828,362	533
Sale of Chemicals and Treatment	495,315	490,135	90,000	400,135
Federal Aid	140,208	-	-	-
Reimbursed Expenses	195,036	213,928	-	213,928
Sale of Equipment	-	73,830	-	73,830
Miscellaneous	8,622	19,183	15,000	4,183
Total Cash Receipts	<u>4,691,799</u>	<u>5,542,337</u>	<u>4,796,113</u>	<u>746,224</u>
Expenditures				
Personal Services	1,719,489	1,841,036	1,911,835	70,799
Contractual Services	371,125	288,637	399,779	111,142
Commodities	2,135,445	2,028,687	1,993,005	(35,682)
Capital Outlay	369,678	483,535	760,250	276,715
County Planning and Zoning	8,050	5,151	10,770	5,619
Debt Service	-	91,043	91,016	(27)
Transfers Out	200,000	472,000	25,000	(447,000)
(a) Budget Credit	-	-	400,135	400,135
Total Expenditures	<u>4,803,787</u>	<u>5,210,089</u>	<u>5,591,790</u>	<u>381,701</u>
Receipts Over (Under) Expenditures	(111,988)	332,248		
Unencumbered Cash, January 1	<u>658,832</u>	<u>546,844</u>		
Unencumbered Cash, December 31 \$	<u><u>546,844</u></u>	<u><u>879,092</u></u>		
(a) Budget Credit				
Excess Sales of Chemicals and Treatment Over Amount Budgeted		\$ <u><u>400,135</u></u>		

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

ELLIS COUNTY, KANSAS
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 69,353	183,550	184,548	(998)
State Aid	47,500	645,357	-	645,357
Total Cash Receipts	116,853	828,907	<u>184,548</u>	<u>644,359</u>
Expenditures				
Contractual Services	68,604	150,606	65,000	(85,606)
Capital Outlay	1,051	613,555	125,000	(488,555)
Debt Service	38,928	89,982	72,000	(17,982)
Miscellaneous	125	-	-	-
(a) Budget Credit	-	-	645,357	645,357
Total Expenditures	108,708	854,143	<u>907,357</u>	<u>53,214</u>
Receipts Over (Under) Expenditures	8,145	(25,236)		
Unencumbered Cash, January 1	113,332	121,477		
Unencumbered Cash, December 31 \$	<u>121,477</u>	<u>96,241</u>		
(a) Budget Credit				
Excess State Aid Over Amount Budgeted		\$ <u>645,357</u>		

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

ELLIS COUNTY, KANSAS
Special Road Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 200,000	222,000
Expenditures		
Capital Outlay	300,000	109,280
Receipts Over (Under) Expenditures	(100,000)	112,720
Unencumbered Cash, January 1	319,755	219,755
Unencumbered Cash, December 31	\$ 219,755	332,475

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

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	250,000
Expenditures		
Contractual Services	125,000	-
Receipts Over (Under) Expenditures	(125,000)	250,000
Unencumbered Cash, January 1	125,000	-
Unencumbered Cash, December 31	\$ -	250,000

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

ELLIS COUNTY, KANSAS

Ambulance Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 999,389	1,029,305	1,021,147	8,158
Collections	823,940	895,786	520,000	375,786
Total Cash Receipts	1,823,329	1,925,091	1,541,147	383,944
Expenditures				
Personal Services	1,331,618	1,378,669	1,483,363	104,694
Contractual Services	105,880	112,572	123,750	11,178
Commodities	101,866	71,841	95,000	23,159
Capital Outlay	168,807	14,123	135,000	120,877
Miscellaneous	-	2,751	-	(2,751)
Transfers Out	-	15,000	15,000	-
Total Expenditures	1,708,171	1,594,956	1,852,113	257,157
Receipts Over (Under) Expenditures	115,158	330,135		
Unencumbered Cash, January 1	523,871	639,029		
Unencumbered Cash, December 31 \$	639,029	969,164		

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

ELLIS COUNTY, KANSAS
Appraisal Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 431,041	416,233	411,603	4,630
Miscellaneous	6,717	5,006	-	5,006
Total Cash Receipts	437,758	421,239	411,603	9,636
Expenditures				
Personal Services	355,345	374,569	414,052	39,483
Contractual Services	29,058	33,793	45,566	11,773
Commodities	8,042	11,186	9,034	(2,152)
Capital Outlay	600	1,101	9,000	7,899
Transfers Out	25,000	25,000	25,000	-
Total Expenditures	418,045	445,649	502,652	57,003
Receipts Over (Under) Expenditures	19,713	(24,410)		
Unencumbered Cash, January 1	143,961	163,674		
Unencumbered Cash, December 31 \$	163,674	139,264		

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

ELLIS COUNTY, KANSAS

Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 99,645	111,160	110,428	732
Intergovernmental	21,867	24,889	70,000	(45,111)
Federal Aid	21,015	39,431	-	39,431
Health Care Services	279,849	267,279	185,000	82,279
Total Cash Receipts	<u>422,376</u>	<u>442,759</u>	<u>365,428</u>	<u>77,331</u>
Expenditures				
Personal Services	268,520	275,066	291,603	16,537
Contractual Services	37,080	33,458	48,194	14,736
Commodities	121,462	119,634	142,500	22,866
Capital Outlay	11,075	17,335	13,500	(3,835)
Non-Appropriated	13,212	13,529	15,281	1,752
Total Expenditures	<u>451,349</u>	<u>459,022</u>	<u>511,078</u>	<u>52,056</u>
Receipts Over (Under) Expenditures	(28,973)	(16,263)		
Unencumbered Cash, January 1	<u>313,447</u>	<u>284,474</u>		
Unencumbered Cash, December 31 \$	<u>284,474</u>	<u>268,211</u>		

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

ELLIS COUNTY, KANSAS

Employee Benefit Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Expenditures		
Transfers Out	\$ 180,814	-
Unencumbered Cash, January 1	180,814	-
Unencumbered Cash, December 31	\$ -	-

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

ELLIS COUNTY, KANSAS
County Building Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Expenditures		
Transfers Out	\$ 13,093	-
Unencumbered Cash, January 1	<u>13,093</u>	<u>-</u>
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>

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

ELLIS COUNTY, KANSAS
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 169,786	136,457	134,928	1,529
Expenditures				
Contractual Services	31,376	35,487	36,000	513
Appropriations	138,400	100,000	100,000	-
Total Expenditures	169,776	135,487	136,000	513
Receipts Over (Under) Expenditures	10	970		
Unencumbered Cash, January 1	-	10		
Unencumbered Cash, December 31	\$ 10	980		

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

ELLIS COUNTY, KANSAS

Fair Fund

Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 119,255	135,870	135,090	780
Expenditures				
Appropriations	117,300	136,185	89,315	(46,870)
Commodities	-	-	42,300	42,300
Capital Outlay	-	-	6,000	6,000
Transfers Out	1,650	-	-	-
Total Expenditures	118,950	136,185	137,615	1,430
Receipts Over (Under) Expenditures	305	(315)		
Unencumbered Cash, January 1	10	315		
Unencumbered Cash, December 31 \$	315	-		

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

ELLIS COUNTY, KANSAS
Fair Operating Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Appropriations	\$ 118,915	136,185
Miscellaneous	4,614	52,816
Total Cash Receipts	<u>123,529</u>	<u>189,001</u>
Expenditures		
Contractual Services	93,217	107,038
Commodities	31,256	20,775
Capital Outlay	-	60,672
Total Expenditures	<u>124,473</u>	<u>188,485</u>
Receipts Over (Under) Expenditures	(944)	516
Unencumbered Cash, January 1	<u>301</u>	<u>(643)</u>
Unencumbered Cash, December 31	<u>\$ (643)</u>	<u>(127)</u>

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

ELLIS COUNTY, KANSAS
Fair Rent Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Rent	\$ 38,260	44,675
Fees	14,550	15,350
Total Cash Receipts	<u>52,810</u>	<u>60,025</u>
Expenditures		
Personal Services	16,456	16,137
Contractual Services	3,354	1,425
Commodities	2,559	20,385
Capital Outlay	7,375	12,555
Refunds	12,588	16,025
Total Expenditures	<u>42,332</u>	<u>66,527</u>
Receipts Over (Under) Expenditures	10,478	(6,502)
Unencumbered Cash, January 1	<u>26,930</u>	<u>37,408</u>
Unencumbered Cash, December 31	<u>\$ 37,408</u>	<u>30,906</u>

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

ELLIS COUNTY, KANSAS
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 199,977	223,397	<u>222,265</u>	<u>1,132</u>
Expenditures				
Appropriations	<u>199,977</u>	<u>223,397</u>	<u>225,000</u>	<u>1,603</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31 \$	<u>-</u>	<u>-</u>		

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

ELLIS COUNTY, KANSAS

Mental Retardation Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 341,822	349,197	<u>346,419</u>	<u>2,778</u>
Expenditures				
Appropriations	<u>341,822</u>	<u>349,197</u>	<u>350,025</u>	<u>828</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31 \$	<u>-</u>	<u>-</u>		

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

ELLIS COUNTY, KANSAS
Senior Citizens Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 115,981	119,861	119,228	633
Expenditures				
Appropriations	115,496	120,380	121,413	1,033
Receipts Over (Under) Expenditures	485	(519)		
Unencumbered Cash, January 1	34	519		
Unencumbered Cash, December 31	\$ 519	-		

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

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 5,223	6,243	5,483	760
Expenditures				
Appropriations	5,177	7,356	11,766	4,410
Receipts Over (Under) Expenditures	46	(1,113)		
Unencumbered Cash, January 1	1,067	1,113		
Unencumbered Cash, December 31 \$	<u>1,113</u>	<u>-</u>		

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

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 8,087	7,983	10,968	(2,985)
Expenditures				
Appropriations	8,226	9,783	23,339	13,556
Receipts Over (Under) Expenditures	(139)	(1,800)		
Unencumbered Cash, January 1	1,939	1,800		
Unencumbered Cash, December 31 \$	1,800	-		

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

ELLIS COUNTY, KANSAS
Risk Management Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 50,000	50,000
Unencumbered Cash, January 1	269,774	319,774
Unencumbered Cash, December 31	\$ 319,774	369,774

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

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 425,000	25,000
Expenditures		
Contractual Services	366	-
Capital Outlay	364	-
Transfers Out	20,721	-
Total Expenditures	21,451	-
Receipts Over (Under) Expenditures	403,549	25,000
Unencumbered Cash, January 1	881,917	1,285,466
Unencumbered Cash, December 31	\$ 1,285,466	1,310,466

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

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 79,000	129,000
Reimbursements	-	13,492
Total Cash Receipts	<u>79,000</u>	<u>142,492</u>
Expenditures		
Contractual Services	29,988	-
Capital Outlay	12,350	-
Transfers Out	4,670	-
Total Expenditures	<u>47,008</u>	<u>-</u>
Receipts Over (Under) Expenditures	31,992	142,492
Unencumbered Cash, January 1	<u>462,893</u>	<u>494,885</u>
Unencumbered Cash, December 31	<u>\$ 494,885</u>	<u>637,377</u>

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

ELLIS COUNTY, KANSAS
911 Tax Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 102,782	96,247
Interest	787	112
Miscellaneous	5,506	4,431
Total Cash Receipts	109,075	100,790
Expenditures		
Contractual Services	77,098	44,673
Commodities	54	1,641
Capital Outlay	14,043	-
Total Expenditures	91,195	46,314
Receipts Over (Under) Expenditures	17,880	54,476
Unencumbered Cash, January 1	15,864	33,744
Unencumbered Cash, December 31	\$ 33,744	88,220

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

ELLIS COUNTY, KANSAS
Cellular 911 Tax Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 59,129	66,064
Expenditures		
Contractual Services	18,393	43,399
Commodities	1,652	627
Transfer Out	89	-
Capital Outlay	27,806	1,616
Total Expenditures	47,940	45,642
Receipts Over (Under) Expenditures	11,189	20,422
Unencumbered Cash, January 1	122,339	133,528
Unencumbered Cash, December 31	\$ 133,528	153,950

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

ELLIS COUNTY, KANSAS
Cellular 911 Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Wireless Grant	\$ 67,051	69,945
Miscellaneous	2,090	-
Total Cash Receipts	<u>69,141</u>	<u>69,945</u>
Expenditures		
Contractual Services	38,833	54,637
Capital Outlay	33,600	-
Total Expenditures	<u>72,433</u>	<u>54,637</u>
Receipts Over (Under) Expenditures	(3,292)	15,308
Unencumbered Cash, January 1	<u>-</u>	<u>(3,292)</u>
Unencumbered Cash, December 31	<u>\$ (3,292)</u>	<u>12,016</u>

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

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 45,946	51,418
Expenditures		
Capital Outlay	13,908	7,707
Receipts Over (Under) Expenditures	32,038	43,711
Unencumbered Cash, January 1	80,640	112,678
Unencumbered Cash, December 31	\$ 112,678	156,389

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

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Aid	\$ 2,153	1,602
Interest	3,822	297
Drug Enforcement Receipts	14,422	70,964
Total Cash Receipts	20,397	72,863
Expenditures		
Public Safety	49,470	74,312
Receipts Over (Under) Expenditures	(29,073)	(1,449)
Unencumbered Cash, January 1	127,219	98,146
Unencumbered Cash, December 31	\$ 98,146	96,697

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

ELLIS COUNTY, KANSAS
Munjoy Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous	\$ 3,887	3,887
Expenditures		
Debt Retired	<u>3,887</u>	<u>3,887</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>

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

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 362,280	370,915	360,775	10,140
Miscellaneous	22,952	4,110	-	4,110
Total Cash Receipts	<u>385,232</u>	<u>375,025</u>	<u>360,775</u>	<u>14,250</u>
Expenditures				
Personal Services	50,634	52,053	54,624	2,571
Contractual Services	111,977	104,404	142,975	38,571
Commodities	42,699	40,454	81,600	41,146
Capital Outlay	83,958	101,422	115,544	14,122
Temporary Note	36,040	33,311	36,041	2,730
Transfers Out	15,000	15,000	15,000	-
Total Expenditures	<u>340,308</u>	<u>346,644</u>	<u>445,784</u>	<u>99,140</u>
Receipts Over (Under) Expenditures	44,924	28,381		
Unencumbered Cash, January 1	<u>136,565</u>	<u>181,489</u>		
Unencumbered Cash, December 31 \$	<u><u>181,489</u></u>	<u><u>209,870</u></u>		

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

ELLIS COUNTY, KANSAS
Special Fire Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ 15,000	15,000
Unencumbered Cash, January 1	<u>50,674</u>	<u>65,674</u>
Unencumbered Cash, December 31	<u>\$ 65,674</u>	<u>80,674</u>

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

ELLIS COUNTY, KANSAS

Solid Waste Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Collection Fees	\$ 1,033,208	1,155,274	1,136,625	18,649
State Grants	-	3,239	-	3,239
Reimbursed Expenses	62,701	16,842	20,000	(3,158)
Miscellaneous	4,657	27,129	150,000	(122,871)
Total Cash Receipts	<u>1,100,566</u>	<u>1,202,484</u>	<u>1,306,625</u>	<u>(104,141)</u>
Expenditures				
Personal Services	241,858	259,301	259,012	(289)
Contractual Services	824,823	745,628	923,360	177,732
Commodities	40,064	48,247	41,155	(7,092)
Capital Outlay	399	1,705	47,000	45,295
Transfers Out	-	77,650	15,000	(62,650)
Total Expenditures	<u>1,107,144</u>	<u>1,132,531</u>	<u>1,285,527</u>	<u>152,996</u>
Receipts Over (Under) Expenditures	(6,578)	69,953		
Unencumbered Cash, January 1	<u>41,281</u>	<u>34,703</u>		
Unencumbered Cash, December 31 \$	<u>34,703</u>	<u>104,656</u>		

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

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ -	75,000	-	75,000
Expenditures				
Contractual Services	-	5,006	-	(5,006)
Capital Outlay	25,990	34,352	82,938	48,586
Total Expenditures	25,990	39,358	82,938	43,580
Receipts Over (Under) Expenditures	(25,990)	35,642		
Unencumbered Cash, January 1	104,493	78,503		
Unencumbered Cash, December 31	\$ 78,503	114,145		

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

ELLIS COUNTY, KANSAS
Solid Waste Post - Closure Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	2,650
Unencumbered Cash, January 1	<u>142,283</u>	<u>142,283</u>
Unencumbered Cash, December 31	<u>\$ 142,283</u>	<u>144,933</u>

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

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 4,422	6,119
Expenditures		
Contractual Services	770	3,738
Payments to Other Governments	2,102	2,717
Total Expenditures	2,872	6,455
Receipts Over (Under) Expenditures	1,550	(336)
Unencumbered Cash, January 1	5,421	6,971
Unencumbered Cash, December 31	\$ 6,971	6,635

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

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 337,667	245,663
Expenditures		
Personal Services	123,053	142,318
Contractual Services	15,683	13,289
Commodities	33,000	28,684
Capital Outlay	36,616	33,408
Payments to Other Governments	3,425	-
Total Expenditures	211,777	217,699
Receipts Over (Under) Expenditures	125,890	27,964
Unencumbered Cash, January 1	87,292	213,182
Unencumbered Cash, December 31	\$ 213,182	241,145

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

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 22,712,520	21,581,391	22,712,521	21,581,390
Advance Tax	1	311	311	1
Vehicle Tax	3,186	1,666,812	1,665,569	4,429
Vehicle Excise Tax	22,853	45,261	46,733	21,381
Refunding Warrants	(5,941)	25,653	161,864	(142,152)
Homestead Credit	(44,907)	44,907	38,467	(38,467)
Escaped Tax	4,228	6,914	4,345	6,797
Delinquent Personal Property	90,839	229,048	178,106	141,781
Delinquent Real Estate	236,470	250,301	278,305	208,466
Partial Delinquent Personal Property	94,349	49,762	37,185	106,926
Partial Delinquent Real Estate	25,434	129,339	121,858	32,915
Severance Tax	148,974	155,506	276,262	28,218
Special Assessment	13,491	19,327	21,566	11,252
Transient Deposit	50	-	-	50
Returned Checks	(228)	14,262	14,034	-
Foreclosures	-	2,074	-	2,074
Concealed Gun Application	4,600	2,080	-	6,680
State Set-Off Program	(79)	79	-	-
Motor Vehicle Tax	775,626	3,185,061	3,155,723	804,964
Total Distributable Funds	\$ 24,081,466	27,408,088	28,712,849	22,776,705
Clearing Accounts	\$ 124	510	546	88
Unclaimed Money	\$ 4,133	-	-	4,133
Revitalization Program	\$ 875	126,518	126,318	1,075
Drug Forfeiture	\$ 31,982	15	31,982	15
State Funds				
State Institutional Building	-	191,502	191,502	-
State General Fund	-	70	70	-
State Educational Building	-	383,004	383,004	-
Total State Funds	\$ -	574,576	574,576	-
Subdivision Funds				
Cities	\$ 278,281	6,854,891	6,871,183	261,989
Townships	29	16,588	16,600	17
School Districts	-	19,267,929	19,267,929	-
Improvement Districts	215,282	167,060	144,060	238,282
Other Special Districts	-	216,500	216,500	-
Fire Districts	-	38,496	38,496	-
Cemeteries	-	347	347	-
Total Subdivision Funds	\$ 493,592	26,561,811	26,555,115	500,288

ELLIS COUNTY, KANSAS
Agency Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2009

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 60,877	720,442	721,181	60,138
Heritage Trust Fund	-	15,538	15,538	-
Advance Escrow Fund	158,787	849,328	813,237	194,878
Register of Deeds Office	-	388,452	388,452	-
County Attorney's Office	9,204	21,140	20,500	9,844
County Attorney Restitution Account	946	41,731	42,599	78
County Attorney Trust Account	2,002	20,500	22,355	147
Clerk of District Court Office	164,994	1,990,034	1,904,457	250,571
Sheriff Office	133	256,145	256,145	133
Drug Enforcement Trust II Fund	12,570	27,399	36,438	3,531
Community Corrections Fund	130,560	740,127	722,853	147,834
Court Agency Fund	8,984	74,931	63,265	20,650
Court Trustee/Child Support Fund	80,580	279,367	285,271	74,676
Sheriff's Commissary Fund	4,685	19,933	19,130	5,488
NWKS Homeland Security	1,166	118,229	118,310	1,085
Total Agency Funds	\$ 635,488	5,563,296	5,429,731	769,053

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

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

Ellis County, Kansas, is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources.

The financial statements of the County consist of all the funds of the County and the governmental entities that are considered to be controlled by or dependant upon the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

Ellis County, Kansas is the primary government as defined in GASB #14 and further amended by GASB #39. The County Commissioners are elected by the public. They have the authority to make decisions, levy taxes, influence operations and have the primary accountability in fiscal matters.

These financial statements present **Ellis County, Kansas**, (the primary government) and none of its component units. The following are component units of **Ellis County, Kansas**. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County (as distinct from legal relationship).

Ellis County Fair Board Association

The Fair Board was created by the County Commissioners to administer the Ellis County Free Fair. The Fair Board members are appointed by the County Commissioners. The County substantially funds the operations by levying tax dollars for the free fair. The fair board does not issue audited financial statements and has not been included in **Ellis County, Kansas'** financial statements. Contact the County Clerk's office for information on how to obtain financial information.

Ellis County Housing Authority

Ellis County, Kansas is a sponsoring agency for program "Section 8 Existing Housing Rental Assistance Program" of the U.S. Department of Housing and Urban Development. As such, the **Ellis County, Kansas** commissioners serve as the Board of Commissioners with respect to the Ellis County Housing Authority. This Ellis County Housing Authority administers rental assistance payments from the U.S. Department of Housing and Urban Development for the benefit of its qualified residents of **Ellis County, Kansas**. The program was formerly managed by Development Services of Northwest Kansas, Inc. until October 31, 2007 when Northwest Kansas Housing, Inc. began managing the program. The Ellis County Housing Authority does not issue audited financial statements and has not been included in **Ellis County's** financial statements. Contact the Ellis County Clerk for information on obtaining a copy of the financial statements.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable/encumbrances during the reported period. Accordingly, actual results could differ from those estimates.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts.

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2009.

Governmental Fund Categories

General Fund – reports as the primary fund of the County. This fund is used to account for all financial resources not reported in other funds.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Proprietary Fund Category

Enterprise Funds – to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Categories

Agency Funds – to account for fiduciary assets held by the County in a custodial capacity as a trustee or an agent on behalf of others.

Private Purpose Trust Funds - to account for assets held by governmental units as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the statutory basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes, capital leases and compensated absences are not presented in the financial statements.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds: Special Road Machinery Fund, Special Highway Improvement Fund, Fair Operating Fund, Fair Rent Fund, Risk Management Reserve Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, 911 Tax Fund, Cellular 911 Tax Fund, Cellular 911 Grant Fund, Register of Deeds Technology Fund, Drug Enforcement Unit Trust Fund, Munjor Grant Fund, Solid Waste Post-Closure Fund and Special Fire Machinery Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services.

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

Deposits and Investments

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the summary of cash receipts, expenditures and unencumbered cash.

As of December 31, 2009, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 5,002	5,002	S&P AAf/S1+

The above fair value represents the bank balance of the investment, while the book balance of the investment as of December 31, 2009 was \$5,000.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County in which the County is located or in an adjoining County if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has adopted an investment policy that may further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has an investment policy which outlines the investments the County may participate in. The rating of the County's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2009, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2009. All deposits were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$34,177,957 and the bank balance was \$35,086,744. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$2,158,156 was covered by federal depository insurance and \$32,928,588 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In addition, the County had cash and cash items on hand of \$136,631.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2009, the County had invested \$5,000 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. Government or any agency thereof, with maturities up to four years. No more than ten percent (10%) of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Property Tax Calendar

Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major property tax payments are received January through July and are recognized as revenue in the year received.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures during the year of purchase as required by state statutes.

Compensated Absences

Sick Leave Policy - Sick leave with pay is granted at the rate of one (1) working day of leave for each full month of employment for all full time employees. Any such leave accrued but unused in any year is cumulative for succeeding years up to a maximum of 180 working days.

The County shall pay for all unused sick leave in an amount not to exceed that accumulated as of December 31, 1991, and payable at each employee's rate of pay as of December 31, 2009, as follows:

1. Retirement or Death - 100% of unused sick leave.
2. Honorable Termination - 50% of unused sick leave not to exceed 90 days.
3. Termination for Cause - No benefits.

Effective January 1, 2002, sick leave days in excess of those days accumulated as of December 31, 1991 will be paid upon retirement, resignation, or death. The pay rate is a maximum of \$40 per day and is based upon years of service.

Vacation Policy - Vacation with pay is granted to full time employees. A minimum of five (5) days and a maximum of twenty (20) days paid vacation are granted based on continuous years of employment. Employees can carry up to ten (10) days over to use in the next year. The maximum total vacation days an employee can accumulate is thirty (30) days. All earned vacation credit is paid upon separation from employment and is computed on the basis of current salary.

Compensatory Time - Payment for accrued compensatory time upon termination of employment shall be calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is the higher.

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

As of December 31, 2009, the liability for accrued sick leave is \$195,707. The amount applicable to the Solid Waste Fund of \$31,999 has been recorded in that fund and the amount applicable to the other funds of \$649,197 has been shown in Note 9 - Long Term Debt. The liability for accrued vacation leave is \$477,418 and accrued compensatory time is \$8,071.

Defined Benefit Pension Plan

Plan Description

Ellis County, Kansas contributes to the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs and KP&F are funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERs employer rate established for calendar year 2009 is 6.54%. **Ellis County, Kansas'** employer contributions to KPERs for the years ending December 31, 2009, 2008, and 2007 were \$340,246, \$269,681, and \$221,580, respectively, equal to the required contributions for each year.

The KP&F employer rate established for the year 2009 was 13.51%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. **Ellis County, Kansas** contributions to KP&F for the year ending December 31, 2009, 2008, and 2007 were \$296,861, \$284,703, and \$249,919, respectively.

Shared Leave Program

Ellis County, Kansas has adopted a shared leave program which allows the transfer of the accumulated benefit time hours to any classified/non-exempt employee if the employee or family member experiences a personal hardship that has caused or is likely to cause the employee to take leave without pay or terminate his/her employment.

Shared leave may be used only for the duration of the serious, extreme, or life threatening illness, injury, impairment, or physical or mental condition for which it was collected. The maximum number of hours of shared leave that may be used by an employee shall be the total hours that the employee would regularly be scheduled to work during a six (6) month period.

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

Deferred Compensation Plan

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

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt, and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust fund of the County for special purposes.

NOTE 2 - CLOSURE AND POSTCLOSURE CARE COST

The County operates a municipal solid waste transfer station, construction and demolition landfill, yard waste composting facility, and a household hazardous waste facility. State and federal laws and regulations require that **Ellis County, Kansas** place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. The County has restricted cash of \$144,933 at December 31, 2009 to utilize for closure and post closure care costs. The estimated cost to close and clean the Transfer Station and Household Hazardous Waste Facility is \$20,054. It is estimated that an additional \$115,280 will be recognized as closure and postclosure care expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and postclosure care cost of \$140,528 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require **Ellis County, Kansas** to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County recognized monitoring costs of \$6,883 for 2009. The future postclosure care cost is undeterminable at this time.

NOTE 3 - TRANSFERS AND PAYMENTS

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2009 were as follows:

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 3 - TRANSFERS AND PAYMENTS (continued)

From	To	Authority	Amount
Appraisal	Capital Equipment Reserve	K.S.A. 19-119	\$ 25,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	222,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-141g	250,000
Solid Waste	Solid Waste Post Closure	K.S.A. 12-631o	2,650
Ambulance	Capital Equipment Reserve	K.S.A. 19-119	15,000
Solid Waste	Solid Waste Depreciation Reserve	K.S.A. 12-631o	75,000
Rural Fire District No. 1	Special Fire Machinery	K.S.A. 19-3612c	15,000
General Fund:			
County Clerk	Capital Equipment Reserve	K.S.A. 19-119	1,500
Courthouse General	Capital Equipment Reserve	K.S.A. 19-119	5,000
County Treasurer	Capital Equipment Reserve	K.S.A. 19-119	2,500
Courthouse General	Capital Improvement Reserve	K.S.A. 19-120	25,000
Sheriff	Capital Equipment Reserve	K.S.A. 19-119	30,000
Election Fund	Capital Equipment Reserve	K.S.A. 19-119	5,000
Computer Information Services	Capital Equipment Reserve	K.S.A. 19-119	45,000
Health Insurance	Risk Management Reserve	K.S.A. 12-2615	50,000

NOTE 4 - RISK MANAGEMENT - CLAIMS AND JUDGMENTS

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 property and liability insurance at a cost it considered to be economically justifiable. For this reason, **Ellis County, Kansas** joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members. The County joined KCAMP in January 2001. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$250,000 for any property loss and \$300,000 for any liability claim for such insured event. During 2009, the County contributed \$142,421 to the fund for this insurance coverage.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 70 participating members. **Ellis County, Kansas** joined KWORC in January 2001. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event. During 2009, the County contributed \$182,577 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. The amount of settlements have not exceeded insurance coverage for each of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. At December 31, 2009, the financial statements do not include liabilities for anticipated costs.

NOTE 5 - LITIGATION

The County is party to various legal proceedings, such as foreclosure actions and tax appeals, which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the County.

ELLIS COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

NOTE 6 - GRANTS AND SHARED REVENUES

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

NOTE 7 - COMPARATIVE DATA

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in the County's cash and unencumbered cash balances. However, complete comparative data (i.e., presentation of prior year totals in Statement 1) has not been presented since its inclusion would make the statement unduly complex and difficult to read.

NOTE 8 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County Attorney's Office has checks outstanding for more than two years which is in violation of K.S.A. 10-816.

Expenditures exceeded available monies in the following fund which is a violation of K.S.A. 10-1113.

Fair Operating Fund	\$ 127
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NOTE 9 - LONG-TERM DEBT

The County has the following long-term debt:

Revolving Loan

Ellis County, Kansas has entered into a revolving loan agreement with the Kansas Department of Health and Environment on behalf of the Munjor Waste Water Improvement District. The Munjor Waste Water Improvement District has dedicated a revenue source to the County for the retirement of this debt.

Ellis County, Kansas has entered into two revolving loan agreements with the Kansas Department of Transportation.

Capital Leases

Ellis County, Kansas has entered into two lease purchase agreements. The first was entered into on February 4, 2008 for a John Deere grader. The second was entered into on March 17, 2008 for a Caterpillar grader.

Ellis County Rural Fire District No.1 had entered into a lease purchase for a fire truck on January 13, 2003. The Ellis County Rural Fire District No.1 levies the taxes in order to retire this debt. This debt is shown separate of the County's obligations.

ELLIS COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2009

NOTE 9 - LONG-TERM DEBT (continued)

Changes in long-term liabilities for Ellis County, Kansas for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Revolving Loans										
Kansas Dept. of Health and Environment	2.58%	03/01/05	\$ 59,056	09/01/26	\$ 53,357	-	(2,394)	(2,394)	50,963	1,361
Kansas Dept. of Transportation	3.90%	09/05/06	257,502	08/01/12	109,285	-	(34,995)	(34,995)	74,290	3,989
Kansas Dept. of Transportation	3.75%	09/22/08	694,500	08/01/28	694,500	-	(49,435)	(49,435)	645,065	1,563
Total Revolving Loans			<u>1,011,058</u>		<u>857,142</u>	<u>-</u>	<u>(86,824)</u>	<u>(86,824)</u>	<u>770,318</u>	<u>6,913</u>
Capital Leases										
2008 John Deere Grader	4.25%	02/04/08	137,457	03/01/11	114,737	-	(45,663)	(45,663)	69,074	709
2008 Caterpillar Grader	3.80%	03/17/08	125,533	03/06/11	105,583	-	(41,044)	(41,044)	64,539	3,626
Total Capital Leases			<u>262,990</u>		<u>220,320</u>	<u>-</u>	<u>(86,707)</u>	<u>(86,707)</u>	<u>133,613</u>	<u>4,335</u>
Total Contractual Indebtedness			<u>1,274,048</u>		<u>1,077,462</u>	<u>-</u>	<u>(173,531)</u>	<u>(173,531)</u>	<u>903,931</u>	<u>11,248</u>
Amount to be Provided for Compensated Absences	N/A	N/A	N/A	N/A	651,952	-	-	(2,755)	649,197	-
Landfill Closure and Post Closure Costs	N/A	N/A	N/A	N/A	140,528	-	-	-	140,528	-
Total County Long-Term Debt			<u>\$ 1,274,048</u>		<u>\$ 1,869,942</u>	<u>-</u>	<u>(173,531)</u>	<u>(176,286)</u>	<u>1,693,656</u>	<u>11,248</u>
Ellis County Rural Fire District No.1										
2003 Pumper Capital Lease	4.02%	01/13/03	\$ 216,189	02/19/10	64,960	-	(33,311)	(33,311)	31,649	2,729

ELLIS COUNTY, KANSAS
Notes to the Financial Statements
For the Year Ended December 31, 2009

NOTE 10 - LONG-TERM DEBT (continued)

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

Principal	Issue	Year							Total
		2010	2011	2012	2013	2014-2018	2019-2023	2024-2028	
Revolving Loans									
	Kansas Dept. of Health and Environment	\$ 2,482	2,532	2,605	2,679	14,583	16,783	9,319	50,963
	Kansas Dept. of Transportation	36,360	37,778	152	-	-	-	-	74,290
	Kansas Dept. of Transportation	25,106	26,304	27,356	28,451	160,262	194,983	182,603	645,065
	Total Revolving Loans	<u>63,928</u>	<u>66,614</u>	<u>30,113</u>	<u>31,130</u>	<u>174,845</u>	<u>211,766</u>	<u>191,922</u>	<u>770,318</u>
Capital Leases									
	John Deere Grader	45,970	23,104	-	-	-	-	-	69,074
	Caterpillar Grader	42,619	21,920	-	-	-	-	-	64,539
	Total Capital Leases	<u>88,589</u>	<u>45,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>133,613</u>
	Total Principal	<u>152,517</u>	<u>111,638</u>	<u>30,113</u>	<u>31,130</u>	<u>174,845</u>	<u>211,766</u>	<u>191,922</u>	<u>903,931</u>
Interest									
	Revolving Loans								
	Kansas Dept. of Health and Environment	1,299	1,235	1,169	1,102	4,424	2,418	364	12,011
	Kansas Dept. of Transportation	2,897	1,479	6	-	-	-	-	4,382
	Kansas Dept. of Transportation	24,372	23,248	22,262	21,236	89,298	56,747	17,270	254,433
	Total Revolving Loans	<u>28,568</u>	<u>25,962</u>	<u>23,437</u>	<u>22,338</u>	<u>93,722</u>	<u>59,165</u>	<u>17,634</u>	<u>270,826</u>
	Capital Leases								
	John Deere Grader	402	82	-	-	-	-	-	484
	Caterpillar Grader	2,051	416	-	-	-	-	-	2,467
	Total Capital Leases	<u>2,453</u>	<u>498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,951</u>
	Total Interest	<u>31,021</u>	<u>26,460</u>	<u>23,437</u>	<u>22,338</u>	<u>93,722</u>	<u>59,165</u>	<u>17,634</u>	<u>273,777</u>
	Total County Principal and Interest	<u>\$ 183,538</u>	<u>138,098</u>	<u>53,550</u>	<u>53,468</u>	<u>268,567</u>	<u>270,931</u>	<u>209,556</u>	<u>1,177,708</u>
	Rural Fire District Principal								
	2003 Pumper Capital Lease	\$ 31,649	-	-	-	-	-	-	31,649
	Rural Fire District Interest								
	2003 Pumper Capital Lease	1,391	-	-	-	-	-	-	1,391
	Total Rural Fire District Principal and Interest	<u>\$ 33,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,040</u>