

ELLIS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2012

ELLIS COUNTY, KANSAS
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 For the Year Ended December 31, 2012

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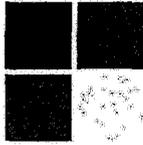
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Ellis County, Kansas
Hays, Kansas

We have audited the accompanying primary government summary statement of regulatory basis receipts, expenditures, and unencumbered cash of **Ellis County, Kansas**, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' Responsibility

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

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

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

Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

The financial statement referred to above includes one related municipal entity, Ellis County Rural Fire District No. 1 and does not include the financial data for the County's legally separate related municipal entities, Ellis County Housing Authority, Ellis County Extension Council, and Ellis County Public Building Commission. Accounting principles generally accepted in the United States of America require financial data for all related

municipal entities 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 related municipal entities. 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 unencumbered cash balance of Ellis County Housing Authority, Ellis County Extension Council, and Ellis County, Kansas Public Building Commission would have been reported as \$85,918, \$201,630, and \$0, respectively.

Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" paragraph, the financial statement referred to above does not present fairly the financial position of the aggregate discretely presented related municipal entities of **Ellis County, Kansas**, as of December 31, 2012, or the changes in financial position thereof for the year then ended.

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

As described in Note 1, the financial statement is prepared by **Ellis County, Kansas** to meet the requirements of the State of Kansas 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.

Adverse Opinion on Aggregate Remaining Fund Information

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Related Municipal Entities" and "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraphs, the financial statement referred to above does not present fairly, in all material respects, the financial position of the aggregate remaining fund information of **Ellis County, Kansas** as of December 31, 2012, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Ellis County, Kansas** as of December 31, 2012, 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* as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of expenditures – actual and budget, individual fund schedules of receipts and expenditures, and summary of receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and

Ellis County, Kansas

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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 financial statement as a whole.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 15, 2013

ELLIS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Period Restatement	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds								
General Fund								
General Fund	\$ 2,272,384	(198,983)	-	20,830,093	20,390,070	2,513,424	1,087,950	3,601,374
Special Purpose Funds								
Road and Bridge Fund	1,030,150	(138,157)	-	-	891,993	-	-	-
Special Bridge Fund	181,542	-	-	-	181,542	-	-	-
Special Road Machinery Fund	220,934	-	-	-	220,934	-	-	-
Special Highway Improvement Fund	300,257	-	-	558,969	214,168	645,058	151,637	796,695
Ambulance Fund	1,087,247	(80,971)	-	-	1,006,276	-	-	-
Appraisal Fund	132,392	-	-	-	132,392	-	-	-
Health Fund	180,367	(20,245)	-	-	160,122	-	-	-
Economic Development Fund	74,541	-	-	-	74,541	-	-	-
Fair Operating Fund	18	-	-	-	-	18	-	18
Fair Rent Fund	53,503	-	-	-	53,503	-	-	-
Senior Citizens Fund	4	-	-	-	4	-	-	-
Special Parks and Recreation Fund	1,425	-	-	3,680	4,029	1,076	-	1,076
Special Alcohol Fund	1,829	-	-	6,596	6,642	1,783	-	1,783
Risk Management Reserve Fund	353,309	-	-	-	-	353,309	-	353,309
Capital Improvement Reserve Fund	1,279,387	-	-	-	1,188,663	90,724	43,865	134,589
Capital Equipment Reserve Fund	685,287	-	-	2,656,853	734,644	2,607,496	199,175	2,806,671
911 Tax Fund	78,714	-	-	17,941	96,655	-	-	-
Cellular 911 Tax Fund	213,087	-	-	10,947	224,034	-	-	-
Cellular 911 Grant Fund	12,016	-	-	-	12,016	-	-	-
New Generation 911 Fund	-	-	-	160,882	127,305	33,577	-	33,577
Register of Deeds Technology Fund	229,596	-	-	55,161	77,467	207,290	-	207,290
Munior Grant Fund	-	-	-	3,887	3,887	-	-	-
Business Funds								
Solid Waste Fund	182,218	(15,401)	-	1,427,924	1,021,215	573,526	62,713	636,239
Solid Waste Depreciation Reserve Fund	141,411	-	-	-	27,895	113,516	-	113,516
Solid Waste Post-Closure Fund	153,333	-	-	-	-	153,333	-	153,333
Trust Funds								
Drug Enforcement Unit Trust Fund	109,739	-	-	31,455	89,560	51,634	-	51,634
Oil and Gas Depletion Trust	-	-	-	1,571,811	-	1,571,811	-	1,571,811
Prosecuting Attorney's Training Fund	2,122	-	-	6,348	7,467	1,003	-	1,003
Special Motor Vehicle Fund	249,332	-	-	305,788	278,626	276,494	73,254	349,748
Total Primary Government	9,226,144	(453,757)	-	27,648,335	27,225,650	9,195,072	1,618,594	10,813,666
Related Municipal Entity								
Rural Fire District No. 1								
General Fund	33,387	(5,123)	-	377,034	339,390	65,908	18,584	84,492
Special Fire Machinery Fund	2,265	-	-	15,000	-	17,265	-	17,265
Total Related Municipal Entity	35,652	(5,123)	-	392,034	339,390	83,173	18,584	101,757
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 9,261,796	(458,880)	-	28,040,369	27,565,040	9,278,245	1,637,178	10,915,423

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

ELLIS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Composition of Cash:	
Checking Accounts	\$ 1,186,992
Savings Accounts	31,458,076
Certificates of Deposit	3,373,577
Kansas Municipal Investment Pool	3,066,069
Cash on Hand	<u>161,656</u>
Total Primary Government and Related Municipal Entity	39,246,370
Distributable Funds per Schedule 3-1	(27,423,441)
Agency Funds per Schedule 3-2	<u>(907,506)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u>10,915,423</u>

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

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates

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 during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Ellis County Rural Fire District No. 1, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Ellis County Housing Authority, Ellis County Extension Council, and Ellis County Public Building Commission, shown below.

Ellis County Rural Fire District No. 1

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

Ellis County Housing Authority

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

Ellis County Extension Council

Ellis County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Audited financial statements can be obtained by contacting the extension council.

Ellis County Public Building Commission

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

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

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

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

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.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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 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 fiscal 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 statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. 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 tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

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 and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE 2 - BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were eight budget amendments for this year for the General Fund, Road and Bridge Fund, Special Bridge Fund, Ambulance Fund, Appraisal Fund,

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Health Fund, Economic Development Fund, and New Generation 911 Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Road Machinery Fund, Special Highway Improvement Fund, Fair Fund, Fair Operating Fund, Fair Rent Fund, Mental Health Fund, Mental Retardation Fund, Risk Management Reserve Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Cellular 911 Grant Fund, Register of Deeds Technology Fund, and Munjor Grant Fund.

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

NOTE 3 - DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

As of December 31, 2012, the County had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years) Less than One</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 3,066,069	3,066,069	S&P AAAf/S1+

Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2012, 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 does not use "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$36,180,301 and the bank balance was \$38,993,002. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$4,797,273 was covered by federal depository insurance and \$34,195,729 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

At December 31, 2012, the County had invested \$3,066,069 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ellis County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2012 were as follows:

From	To	Regulatory Authority	Amount
Appraisal Fund	General Fund	Close Out Fund	\$ 132,392
Road and Bridge Fund	General Fund	Close Out Fund	891,993
Special Bridge Fund	General Fund	Close Out Fund	181,542
Special Road Machinery Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	220,934
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	2,432,991
General Fund	Special Highway Improvement Fund	K.S.A. 68-141g	558,850

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Health Fund	General Fund	Close Out Fund	160,122
Economic Development Fund	General Fund	Close Out Fund	74,541
Fair Rent Fund	General Fund	Close Out Fund	53,503
Ambulance Fund	General Fund	Close Out Fund	1,006,276
Senior Citizens Fund	General Fund	Close Out Fund	4
Rural Fire District No. 1	Rural Fire District No. 1		
General Fund	Special Fire Machinery Fund	K.S.A. 19-3610	15,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	9,278

NOTE 5 - LITIGATION

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

NOTE 6 - RISK MANAGEMENT

Ellis County, Kansas 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, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$300,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 66 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

NOTE 7 - GRANTS AND SHARED REVENUES

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

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

NOTE 8 - DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions for employees, with the exception of the County Administrator. As part of the County Administrator's employment contract, the County makes contributions to fund the 457(b) plan.

NOTE 9 - DEFINED BENEFIT PENSION PLAN

Plan Description

Ellis County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. 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. Kansas law provides that 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. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 10 - OTHER POST EMPLOYMENT BENEFITS

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

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

NOTE 11 - COMPENSATED ABSENCES

Paid Time Off

Effective January 1, 2012, the County adopted paid-time off (PTO) and extended leave policies. PTO is a form of leave that consolidated all forms of leave through December 31, 2011 including vacation, sick leave, floating holiday and funeral leave.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

On January 1, 2012, all vacation, personal leave days, and floating holidays that were accrued in 2011 but not available in 2011 was converted to PTO. Any unused sick leave available to an employee on January 1, 2012 was moved to the employee's extended leave account. Any accrued but unused vacation hours exceeding 80 hours for all employees except for EMS employees (120 hours) and Solid Waste employees (100 hours) as of December 31, 2011, were lost according to established policy and contracts through 2011. Total PTO hours on January 1, 2012 could not exceed 272 hours for all employees except for EMS employees (360 hours) and Solid Waste employees (340 hours).

Beginning January 1, 2012, full-time employees will accrue PTO per pay period based on their years of employment (ranges from 7 hours to 16 hours per pay period). New employees shall begin to accrue PTO upon hire. However, an employee shall not have access to accrued hours until he/she has completed 3 months of service. Accrued PTO hours will be lost if an employee is terminated or resigns before completing 3 months of service.

Each year on the employee's anniversary date, which for employees employed prior to January 1, 2012, is January 1, any accrued but unused PTO hours in an employee's account that exceed the maximum allowable accrual will be moved to the employee's extended leave account, provided the employee has less than 1,440 hours. If the employee has more than 1,440 hours, this time will be forfeited.

Upon termination of employment, accrued hours in an employee's PTO account will be paid out at the employee's current hourly rate of pay.

Each benefit-eligible employee will have access to an extended leave account. The account will be established when an employee has an accrual exceeding the maximum PTO accrual on his/her anniversary date. The maximum accrual in this account is 1,440 hours (1,800 for solid waste employees). An employee can access accrued hours in this account when he/she has been off work for at least five consecutive business days (three days for EMS responder employees and four days for solid waste employees).

At any time, an employee with accrued, unused hours in his/her extended leave account accrued before January 1, 1992 may request cash payout of his/her pre-1992 accrued hours paid at his/her rate of pay on December 31, 1991. Upon termination of employment, employees will be paid their hourly rate of pay on December 31, 1991, for accrued hours in their extended leave account earned before January 1, 1992, except if terminated for cause, the employee will receive no pay out of pre-1992 accrued extended leave and will be paid according to the schedule outlined in the union contract for hours in their extended leave account after December 31, 1991. The pay-out schedule for extended leave acquired after December 31, 1991 is based on years of service. Employees with less than five years of service will not be paid for their extended leave hours upon termination. The potential liability for paid time off at December 31, 2012 was \$501,815. This is reflected in the financial statement.

As of December 31, 2012, the total liability for accrued extended leave earned pre-1992 was \$9,455 and the total liability for extended leave was \$191,973. This is not reflected in the financial statement.

Compensatory Time

Payment for accrued compensatory time upon termination of employment shall be calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is higher. Compensatory time is accrued at 1 ½ hours for each hour of overtime worked up to 40 hours. The potential liability for compensatory time at December 31, 2012 was \$1,608. This is reflected in the financial statement.

Shared Leave Program

The County has adopted a shared leave program which allows the transfer of the accumulated benefit time (PTO or Extended Leave) hours to any classified/non-exempt employee if the receiving employee or that

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

employee's family member experiences a personal hardship that has caused or is likely to cause the employee to take leave without pay or terminate his/her employment.

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

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

NOTE 12 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ellis County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated cost to close and clean the transfer station is \$19,518. The estimated cost to close the Household Hazardous Waste regional operations based on the most recent permit renewal is \$82,080, which could fluctuate based on the amount of waste stored in the facility at a given time. The estimated total current cost of the landfill closure and post-closure care cost of \$154,682 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, 2012.

The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County recognized monitoring costs of \$2,450 for 2012. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 13 – NON CASH TRANSACTIONS

In 2012, the County exchanged a building and land for similar property. The new building and land has been recorded in the financial statements at \$1,000,000, which represents the cash paid. The contract did not specify the sales price of the land the County sold, and the gain (loss) on the sale of the land has not been recorded in the financial statements.

NOTE 14 – PRIOR PERIOD ADJUSTMENT

The General Fund, Road and Bridge Fund, County Health Fund, Solid Waste Fund, Rural Fire District No. 1 Fund and Ambulance Fund unencumbered cash have been restated to \$2,073,401, \$891,993, \$160,122, \$166,817, \$28,264, and \$1,006,276, respectively, to record compensated absences as of January 1, 2012.

NOTE 15 – SUBSEQUENT EVENTS

The Commission issued General Obligation Bonds, Series 2013, dated May 8, 2013 with an original issue amount of \$4,960,000 for road improvements.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

NOTE 16 – LONG-TERM DEBT

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

KDHE Revolving Loan

The County entered into a \$59,056 revolving loan agreement on March 1, 2005 with the Kansas Department of Health and Environment acting on behalf of the Munjor Waste Water Improvement District.

KDOT Revolving Loan

The County entered into a \$694,500 revolving loan agreement on September 22, 2008 with the Kansas Department of Transportation acting on behalf of the State of Kansas.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

Changes in long-term liabilities for the County for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Revolving Loans									
Kansas Dept. of Health and Environment	2.58%	03/01/05	\$ 59,056	09/01/26	\$ 45,969	-	(2,605)	43,364	1,169
Kansas Dept. of Transportation	3.75%	09/22/08	694,500	08/01/28	595,601	-	(25,136)	570,465	22,335
Capital Lease Payable									
HSE Leasing - Energy Performance	4.23%	07/08/11	529,127	07/01/23	<u>529,127</u>	<u>-</u>	<u>(35,348)</u>	<u>493,779</u>	<u>21,253</u>
Total Contractual Indebtedness					\$ <u>1,170,697</u>	<u>-</u>	<u>(63,089)</u>	<u>1,107,608</u>	<u>44,757</u>

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2012

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

Issue	YEAR								Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028	
Principal									
Revolving Loans	\$ 28,820	29,942	31,108	32,319	33,579	188,584	222,453	47,024	613,829
Capital Lease Payable	36,097	37,640	39,248	40,926	42,675	242,338	54,855	-	493,779
Total Principal	<u>64,917</u>	<u>67,582</u>	<u>70,356</u>	<u>73,245</u>	<u>76,254</u>	<u>430,922</u>	<u>277,308</u>	<u>47,024</u>	1,107,608
Interest									
Revolving Loans	22,494	21,444	20,353	19,219	18,041	70,843	33,685	1,763	207,842
Capital Lease Payable	20,504	18,962	17,353	15,676	13,927	40,666	1,746	-	128,834
Total Interest	<u>42,998</u>	<u>40,406</u>	<u>37,706</u>	<u>34,895</u>	<u>31,968</u>	<u>111,509</u>	<u>35,431</u>	<u>1,763</u>	336,676
Total Principal and Interest	<u>\$ <u>107,915</u></u>	<u><u>107,988</u></u>	<u><u>108,062</u></u>	<u><u>108,140</u></u>	<u><u>108,222</u></u>	<u><u>542,431</u></u>	<u><u>312,739</u></u>	<u><u>48,787</u></u>	<u>1,444,284</u>

ELLIS COUNTY, KANSAS

Regulatory-Required Supplementary Information

ELLIS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund					
General Fund	\$ 22,826,596	-	22,826,596	20,390,070	(2,436,526)
Special Purpose Funds					
Road and Bridge Fund	1,215,283	-	1,215,283	891,993	(323,290)
Special Bridge Fund	181,543	-	181,543	181,542	(1)
Ambulance Fund	1,117,044	-	1,117,044	1,006,276	(110,768)
Appraisal Fund	140,268	-	140,268	132,392	(7,876)
Health Fund	185,145	-	185,145	160,122	(25,023)
Economic Development Fund	74,542	-	74,542	74,541	(1)
Senior Citizens Fund	5	-	5	4	(1)
Special Parks and Recreation Fund	7,477	-	7,477	4,029	(3,448)
Special Alcohol Fund	8,500	-	8,500	6,642	(1,858)
911 Tax Fund	166,775	-	166,775	96,655	(70,120)
Cellular 911 Tax Fund	283,295	-	283,295	224,034	(59,261)
New Generation 911 Fund	300,000	-	300,000	127,305	(172,695)
Business Funds					
Solid Waste Fund	1,261,813	-	1,261,813	1,021,215	(240,598)
Related Municipal Entity					
Rural Fire District No. 1	378,947	-	378,947	339,390	(39,557)

ELLIS COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 7,894,167	14,567,386	14,338,490	228,896
Intergovernmental	4,530	852,723	852,324	399
Licenses and Fees	748,732	514,889	533,400	(18,511)
Health Fees	-	181,175	201,700	(20,525)
Noxious Weed Fees	-	602,431	450,000	152,431
EMS Fees	-	1,038,935	860,000	178,935
Building Rent	-	56,458	42,000	14,458
Federal Aid	27,393	89,718	10,000	79,718
State Aid	-	22,242	19,500	2,742
Use of Money and Property	118,100	54,539	150,000	(95,461)
Reimbursed Expenses	-	257,853	487,150	(229,297)
Communication Center Fees	-	-	637,526	(637,526)
Jail Fees - Other Governments	-	-	45,076	(45,076)
LEC Lease	-	-	30,877	(30,877)
Miscellaneous	37,025	82,093	61,500	20,593
Transfers In	112,689	2,509,651	2,922,830	(413,179)
Total Cash Receipts	8,942,636	20,830,093	21,642,373	(812,280)
Expenditures				
County Appraiser	1,004	628,554	643,033	(14,479)
County Attorney	404,720	593,942	622,074	(28,132)
County Commissioners	42,278	154,916	197,662	(42,746)
Courthouse General	404,031	-	-	-
County Clerk	194,917	302,174	333,501	(31,327)
Unified Courts	260,967	329,330	271,400	57,930
Custodians	97,112	-	-	-
Information Technology	339,482	424,464	404,502	19,962
Register of Deeds	100,158	179,886	185,617	(5,731)
County Treasurer	391,529	566,902	579,606	(12,704)
Sheriff	1,794,520	1,725,914	1,817,603	(91,689)
Coroner	47,300	61,931	54,719	7,212
Counselor	44,498	-	-	-
Juvenile Detention	1,880	9,049	-	9,049
Emergency Preparedness	74,165	78,841	94,667	(15,826)
Health Insurance	2,378,766	17,966	-	17,966
Conservation District	75,125	-	-	-
Election Fund	57,463	113,546	119,247	(5,701)
County Administrator	159,146	302,550	271,524	31,026
Employee Benefit	1,302,153	-	-	-
Extension Council	267,854	-	-	-
Economic Development	51	-	-	-
Health	-	558,941	575,140	(16,199)
Public Works	-	4,568,787	5,048,809	(480,022)

ELLIS COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Noxious Weed	-	1,005,184	760,310	244,874
Environmental	-	172,418	174,841	(2,423)
Emergency Medical Service	-	2,459,564	2,444,801	14,763
Planning and Zoning	-	12,061	11,000	1,061
Building and Grounds	-	381,413	558,517	(177,104)
Jail	-	866,304	761,778	104,526
Communication Center	-	172,972	864,935	(691,963)
Fair	-	146,725	160,907	(14,182)
Appropriations	-	1,401,863	1,401,863	-
Emergency/Disaster Contingency	-	-	1,325,372	(1,325,372)
Administrator's Contingency	-	63,941	150,000	(86,059)
Transfers Out	-	2,991,841	2,958,891	32,950
Lease Payment	-	56,601	-	56,601
Historical Society	120,100	-	-	-
Revitalization Rebate	21,987	41,490	34,277	7,213
Total Expenditures	8,581,206	20,390,070	22,826,596	(2,436,526)
Cash Receipts Over (Under) Expenditures	361,430	440,023		
Unencumbered Cash - Beginning As Previously Stated	1,711,971	2,272,384		
Prior Period Adjustment	-	(198,983)		
Unencumbered Cash - Beginning As Restated	1,711,971	2,073,401		
Unencumbered Cash - Ending	\$ 2,073,401	2,513,424		

ELLIS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 3,705,711	-	-	-
Intergovernmental	859,323	-	-	-
Sale of Chemicals and Treatment	526,227	-	-	-
Federal Aid	26,101	-	-	-
Reimbursed Expenses	91,581	-	-	-
Sale of Equipment	48,169	-	-	-
Miscellaneous	25,622	-	-	-
Total Cash Receipts	5,282,734	-	-	-
Expenditures				
Personal Services	1,756,809	-	-	-
Contractual Services	387,805	-	-	-
Commodities	2,239,647	-	-	-
Capital Outlay	713,812	-	-	-
County Planning and Zoning	33,555	-	-	-
Debt Service	45,521	-	-	-
Transfers Out	-	891,993	1,215,283	(323,290)
Revitalization Rebate	10,266	-	-	-
Total Expenditures	5,187,415	891,993	1,215,283	(323,290)
Cash Receipts Over (Under) Expenditures	95,319	(891,993)		
Unencumbered Cash - Beginning As Previously Stated	796,674	1,030,150		
Prior Period Adjustment	-	(138,157)		
Unencumbered Cash - Beginning As Restated	796,674	891,993		
Unencumbered Cash - Ending	\$ 891,993	-		

ELLIS COUNTY, KANSAS
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 239,748	-	-	-
State Aid	1,936	-	-	-
Total Cash Receipts	<u>241,684</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Contractual Services	48,171	-	-	-
Capital Outlay	84,061	-	-	-
Debt Service	86,725	-	-	-
Transfers Out	-	181,542	181,543	(1)
Revitalization Rebate	675	-	-	-
Total Expenditures	<u>219,632</u>	<u>181,542</u>	<u>181,543</u>	<u>(1)</u>
Cash Receipts Over (Under) Expenditures	22,052	(181,542)		
Unencumbered Cash - Beginning	<u>159,490</u>	<u>181,542</u>		
Unencumbered Cash - Ending	\$ <u><u>181,542</u></u>	<u><u>-</u></u>		

ELLIS COUNTY, KANSAS
Special Road Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	-	220,934
Cash Receipts Over (Under) Expenditures	-	(220,934)
Unencumbered Cash - Beginning	<u>220,934</u>	<u>220,934</u>
Unencumbered Cash - Ending	<u>\$ 220,934</u>	<u>-</u>

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes	\$ -	119
Transfers In	-	558,850
Total Cash Receipts	<u>-</u>	<u>558,969</u>
Expenditures		
Contractual Services	-	155,899
Debt Service Payments	-	47,471
Capital Outlay	-	10,798
Total Expenditures	<u>-</u>	<u>214,168</u>
Cash Receipts Over (Under) Expenditures	-	344,801
Unencumbered Cash - Beginning	<u>300,257</u>	<u>300,257</u>
Unencumbered Cash - Ending	<u>\$ 300,257</u>	<u>645,058</u>

ELLIS COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 850,284	-	-	-
State Aid	35,011	-	-	-
Collections	1,009,254	-	-	-
Total Cash Receipts	<u>1,894,549</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	1,398,779	-	-	-
Contractual Services	141,324	-	-	-
Commodities	127,329	-	-	-
Capital Outlay	193,176	-	-	-
Miscellaneous	2,755	-	-	-
Transfers Out	-	1,006,276	1,117,044	(110,768)
Revitalization Rebate	2,343	-	-	-
Total Expenditures	<u>1,865,706</u>	<u>1,006,276</u>	<u>1,117,044</u>	<u>(110,768)</u>
Cash Receipts Over (Under) Expenditures	<u>28,843</u>	<u>(1,006,276)</u>		
Unencumbered Cash - Beginning As Previously Stated	977,433	1,087,247		
Prior Period Adjustment	-	(80,971)		
Unencumbered Cash - Beginning As Restated	<u>977,433</u>	<u>1,006,276</u>		
Unencumbered Cash - Ending	\$ <u>1,006,276</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Appraisal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 417,022	-	-	-
Miscellaneous	7,018	-	-	-
Total Cash Receipts	<u>424,040</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	386,219	-	-	-
Contractual Services	28,490	-	-	-
Commodities	8,304	-	-	-
Capital Outlay	5,363	-	-	-
Transfers Out	-	132,392	140,268	(7,876)
Revitalization Rebate	1,155	-	-	-
Total Expenditures	<u>429,531</u>	<u>132,392</u>	<u>140,268</u>	<u>(7,876)</u>
Cash Receipts Over (Under) Expenditures	(5,491)	(132,392)		
Unencumbered Cash - Beginning	<u>137,883</u>	<u>132,392</u>		
Unencumbered Cash - Ending	\$ <u>132,392</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 120,316	-	-	-
Intergovernmental	19,592	-	-	-
Health Care Services	213,544	-	-	-
Total Cash Receipts	<u>353,452</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	271,627	-	-	-
Contractual Services	31,747	-	-	-
Commodities	111,093	-	-	-
Capital Outlay	21,407	-	-	-
Non-Appropriated	7,507	-	-	-
Transfers Out	-	160,122	185,145	(25,023)
Revitalization Rebate	336	-	-	-
Total Expenditures	<u>443,717</u>	<u>160,122</u>	<u>185,145</u>	<u>(25,023)</u>
Cash Receipts Over (Under) Expenditures	<u>(90,265)</u>	<u>(160,122)</u>		
Unencumbered Cash - Beginning As Previously Stated	250,387	180,367		
Prior Period Adjustment	-	(20,245)		
Unencumbered Cash - Beginning As Restated	<u>250,387</u>	<u>160,122</u>		
Unencumbered Cash - Ending	<u>\$ 160,122</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 138,790	-	-	-
Expenditures				
Contractual Services	36,541	-	-	-
Transfers Out	100,000	74,541	74,542	(1)
Revitalization Rebate	386	-	-	-
Total Expenditures	<u>136,927</u>	<u>74,541</u>	<u>74,542</u>	<u>(1)</u>
Cash Receipts Over (Under) Expenditures	1,863	(74,541)		
Unencumbered Cash - Beginning	<u>72,678</u>	<u>74,541</u>		
Unencumbered Cash - Ending	\$ <u>74,541</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Fair Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes	\$ 125,805	-
Expenditures		
Appropriations	125,810	-
Revitalization Rebate	348	-
Total Expenditures	126,158	-
Cash Receipts Over (Under) Expenditures	(353)	-
Unencumbered Cash - Beginning	353	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Fair Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Appropriations	\$ 125,810	-
Miscellaneous	22,409	-
Total Cash Receipts	<u>148,219</u>	<u>-</u>
Expenditures		
Contractual Services	113,660	-
Commodities	27,426	-
Capital Outlay	8,973	-
Total Expenditures	<u>150,059</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(1,840)	-
Unencumbered Cash - Beginning	<u>1,858</u>	<u>18</u>
Unencumbered Cash - Ending	<u>\$ 18</u>	<u>18</u>

ELLIS COUNTY, KANSAS
Fair Rent Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Rent	\$ 50,891	-
Fees	15,900	-
Total Cash Receipts	<u>66,791</u>	<u>-</u>
Expenditures		
Personal Services	16,240	-
Contractual Services	7,631	-
Commodities	21,087	-
Capital Outlay	10,539	-
Refunds	13,217	-
Transfers Out	-	53,503
Total Expenditures	<u>68,714</u>	<u>53,503</u>
Cash Receipts Over (Under) Expenditures	(1,923)	(53,503)
Unencumbered Cash - Beginning	<u>55,426</u>	<u>53,503</u>
Unencumbered Cash - Ending	<u><u>\$ 53,503</u></u>	<u><u>-</u></u>

ELLIS COUNTY, KANSAS
Mental Health Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes	\$ 233,716	-
Expenditures		
Appropriations	233,065	-
Revitalization Rebate	<u>651</u>	<u>-</u>
Total Expenditures	<u>233,716</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

ELLIS COUNTY, KANSAS
Mental Retardation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes	\$ 369,209	-
Expenditures		
Appropriations	368,180	-
Revitalization Rebate	1,029	-
Total Expenditures	369,209	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Senior Citizens Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 142,149	-	-	-
Expenditures				
Appropriations	142,155	-	-	-
Transfers Out	-	4	5	(1)
Revitalization Rebate	396	-	-	-
Total Expenditures	<u>142,551</u>	<u>4</u>	<u>5</u>	<u>(1)</u>
Cash Receipts Over (Under) Expenditures	(402)	(4)		
Unencumbered Cash - Beginning	<u>406</u>	<u>4</u>		
Unencumbered Cash - Ending	\$ <u>4</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 4,530	3,680	<u>6,250</u>	<u>(2,570)</u>
Expenditures				
Appropriations	<u>4,332</u>	<u>4,029</u>	<u>7,477</u>	<u>(3,448)</u>
Cash Receipts Over (Under) Expenditures	198	(349)		
Unencumbered Cash - Beginning	<u>1,227</u>	<u>1,425</u>		
Unencumbered Cash, Ending	\$ <u>1,425</u>	<u>1,076</u>		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 7,325	6,596	<u>8,500</u>	<u>(1,904)</u>
Expenditures				
Contractual Services	<u>7,543</u>	<u>6,642</u>	<u>8,500</u>	<u>(1,858)</u>
Cash Receipts Over (Under) Expenditures	(218)	(46)		
Unencumbered Cash - Beginning	<u>2,047</u>	<u>1,829</u>		
Unencumbered Cash - Ending	\$ <u>1,829</u>	<u>1,783</u>		

ELLIS COUNTY, KANSAS
Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Transfers Out	41,465	-
Cash Receipts Over (Under) Expenditures	(41,465)	-
Unencumbered Cash - Beginning	394,774	353,309
Unencumbered Cash - Ending	\$ <u>353,309</u>	<u>353,309</u>

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Contractual Services	26,216	150,354
Capital Outlay	10,000	1,038,309
Total Expenditures	<u>36,216</u>	<u>1,188,663</u>
Cash Receipts Over (Under) Expenditures	(36,216)	(1,188,663)
Unencumbered Cash - Beginning	<u>1,315,603</u>	<u>1,279,387</u>
Unencumbered Cash - Ending	<u>\$ 1,279,387</u>	<u>90,724</u>

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	2,653,925
Reimbursed Expense	-	2,928
Total Cash Receipts	<u>-</u>	<u>2,656,853</u>
Expenditures		
Contractual Services	-	2,999
Capital Outlay	75,012	731,645
Total Expenditures	<u>75,012</u>	<u>734,644</u>
Cash Receipts Over (Under) Expenditures	(75,012)	1,922,209
Unencumbered Cash - Beginning	<u>760,299</u>	<u>685,287</u>
Unencumbered Cash - Ending	<u>\$ 685,287</u>	<u>2,607,496</u>

ELLIS COUNTY, KANSAS
911 Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Current Year Actual	Budget	
Cash Receipts				
Collections	\$ 82,115	17,937	85,000	(67,063)
Interest	118	4	150	(146)
Miscellaneous	1,993	-	-	-
Total Cash Receipts	<u>84,226</u>	<u>17,941</u>	<u>85,150</u>	<u>(67,209)</u>
Expenditures				
Contractual Services	59,707	24,467	-	24,467
Commodities	222	-	81,625	(81,625)
Capital Outlay	27,208	72,188	85,150	(12,962)
Total Expenditures	<u>87,137</u>	<u>96,655</u>	<u>166,775</u>	<u>(70,120)</u>
Cash Receipts Over (Under) Expenditures	(2,911)	(78,714)		
Unencumbered Cash - Beginning	<u>81,625</u>	<u>78,714</u>		
Unencumbered Cash - Ending	<u>\$ 78,714</u>	<u>-</u>		

ELLIS COUNTY, KANSAS
Cellular 911 Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual	Current Year	
			Budget	Variance Over (Under)
Cash Receipts				
Collections	\$ 62,360	10,947	107,000	(96,053)
Expenditures				
Contractual Services	25,198	-	176,295	(176,295)
Commodities	370	-	-	-
Capital Outlay	-	224,034	107,000	117,034
Total Expenditures	25,568	224,034	283,295	(59,261)
Cash Receipts Over (Under) Expenditures	36,792	(213,087)		
Unencumbered Cash - Beginning	176,295	213,087		
Unencumbered Cash - Ending	\$ 213,087	-		

ELLIS COUNTY, KANSAS
Cellular 911 Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Wireless Grant	\$ 222,398	-
Expenditures		
Capital Outlay	222,398	12,016
Cash Receipts Over (Under) Expenditures	-	(12,016)
Unencumbered Cash - Beginning	12,016	12,016
Unencumbered Cash - Ending	\$ 12,016	-

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual	Current Year	
			Budget	Variance Over (Under)
Cash Receipts				
Collections	\$ -	160,769	300,000	(139,231)
Use of Money and Property	-	113	-	113
Total Cash Receipts	-	160,882	300,000	(139,118)
Expenditures				
Capital Outlay	-	127,305	300,000	(172,695)
Cash Receipts Over (Under) Expenditures	-	33,577		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	33,577		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 54,697	55,161
Expenditures		
Capital Outlay	27,442	77,467
Cash Receipts Over (Under) Expenditures	27,255	(22,306)
Unencumbered Cash - Beginning	202,341	229,596
Unencumbered Cash - Ending	\$ 229,596	207,290

ELLIS COUNTY, KANSAS
Munjoy Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 3,887	3,887
Expenditures		
Debt Retired	3,887	3,887
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Collection Fees	\$ 1,219,559	1,388,630	1,249,000	139,630
Reimbursed Expenses	8,469	10,474	15,000	(4,526)
Miscellaneous	36,498	28,820	-	28,820
Total Cash Receipts	<u>1,264,526</u>	<u>1,427,924</u>	<u>1,264,000</u>	<u>163,924</u>
Expenditures				
Personal Services	267,952	237,755	288,067	(50,312)
Contractual Services	751,452	741,407	799,875	(58,468)
Commodities	47,136	41,624	41,325	299
Capital Outlay	40,008	429	23,700	(23,271)
Transfers Out	58,018	-	15,000	(15,000)
Emergency/Disaster Contingency	-	-	93,846	(93,846)
Total Expenditures	<u>1,164,566</u>	<u>1,021,215</u>	<u>1,261,813</u>	<u>(240,598)</u>
Cash Receipts Over (Under) Expenditures	<u>99,960</u>	<u>406,709</u>		
Unencumbered Cash - Beginning As Previously Stated	66,857	182,218		
Prior Period Adjustment	-	(15,401)		
Unencumbered Cash - Beginning As Restated	<u>66,857</u>	<u>166,817</u>		
Unencumbered Cash - Ending	\$ <u>166,817</u>	<u>573,526</u>		

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Contractual Services	-	27,895
Capital Outlay	38,975	-
Total Expenditures	<u>38,975</u>	<u>27,895</u>
Cash Receipts Over (Under) Expenditures	(38,975)	(27,895)
Unencumbered Cash - Beginning	<u>180,386</u>	<u>141,411</u>
Unencumbered Cash - Ending	\$ <u><u>141,411</u></u>	<u><u>113,516</u></u>

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>153,333</u>	<u>153,333</u>
Unencumbered Cash - Ending	<u>\$ 153,333</u>	<u>153,333</u>

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Aid	\$ 656	2,982
Interest	100	59
Drug Enforcement Receipts	<u>65,486</u>	<u>28,414</u>
Total Cash Receipts	66,242	31,455
Expenditures		
Public Safety	<u>59,682</u>	<u>89,560</u>
Cash Receipts Over (Under) Expenditures	6,560	(58,105)
Unencumbered Cash - Beginning	<u>103,179</u>	<u>109,739</u>
Unencumbered Cash - Ending	<u>\$ 109,739</u>	<u>51,634</u>

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Oil and Gas Depletion Funds From State	\$ -	1,571,811
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	-	1,571,811
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	1,571,811

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 7,402	6,348
Expenditures		
Contractual Services	5,737	3,502
Capital Outlay	-	716
Payments to Other Governments	3,821	3,249
Total Expenditures	<u>9,558</u>	<u>7,467</u>
Cash Receipts Over (Under) Expenditures	(2,156)	(1,119)
Unencumbered Cash - Beginning	<u>4,278</u>	<u>2,122</u>
Unencumbered Cash - Ending	<u>\$ 2,122</u>	<u>1,003</u>

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Collections	\$ 238,729	305,788
Expenditures		
Personal Services	148,938	237,108
Contractual Services	16,857	900
Commodities	20,913	13,166
Capital Outlay	42,308	18,174
Transfers Out	13,206	9,278
Total Expenditures	242,222	278,626
Cash Receipts Over (Under) Expenditures	(3,493)	27,162
Unencumbered Cash - Beginning	252,825	249,332
Unencumbered Cash - Ending	\$ 249,332	276,494

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 154,759	376,906	371,967	4,939
Miscellaneous	96	128	-	128
Total Cash Receipts	<u>154,855</u>	<u>377,034</u>	<u>371,967</u>	<u>5,067</u>
Expenditures				
Personal Services	53,061	73,344	71,917	1,427
Contractual Services	120,330	110,068	135,475	(25,407)
Commodities	59,021	43,601	68,300	(24,699)
Capital Outlay	79,376	65,728	81,275	(15,547)
Temporary Note	31,649	31,649	-	31,649
Transfers Out	-	15,000	15,000	-
Emergency/Disaster Contingency	-	-	6,980	(6,980)
Total Expenditures	<u>343,437</u>	<u>339,390</u>	<u>378,947</u>	<u>(39,557)</u>
Cash Receipts Over (Under) Expenditures	<u>(188,582)</u>	<u>37,644</u>		
Unencumbered Cash - Beginning As Previously Stated	216,846	33,387		
Prior Period Adjustment	-	(5,123)		
Unencumbered Cash - Beginning As Restated	<u>216,846</u>	<u>28,264</u>		
Unencumbered Cash - Ending	\$ <u>28,264</u>	<u>65,908</u>		

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 Special Fire Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers In	\$ -	15,000
Expenditures		
Capital Outlay	93,409	-
Cash Receipts Over (Under) Expenditures	(93,409)	15,000
Unencumbered Cash - Beginning	95,674	2,265
Unencumbered Cash - Ending	\$ 2,265	17,265

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 24,194,910	25,312,722	24,194,911	25,312,721
Advance Tax	18,987	85	19,072	-
Vehicle Tax	4,644	1,775,121	1,777,752	2,013
Vehicle Excise Tax	18,781	44,283	40,618	22,446
Refunding Warrants	(20,398)	22,505	28,284	(26,177)
Homestead Credit	(34,616)	34,616	26,580	(26,580)
Escaped Tax	948	2,589	-	3,537
Delinquent Personal Property	129,077	209,159	208,989	129,247
Delinquent Real Estate	674,548	354,697	729,755	299,490
Partial Delinquent Personal Property	93,977	59,414	59,041	94,350
Partial Delinquent Real Estate	56,105	146,425	134,618	67,912
Severance Tax	107,554	428,364	426,252	109,666
Special Assessment	927	-	-	927
Transient Deposit	50	-	-	50
Returned Checks	(720)	12,095	11,375	-
Concealed Gun Application	12,670	5,830	-	18,500
State Set-Off Program	-	18	18	-
Motor Vehicle Tax	865,884	3,395,016	3,387,920	872,980
Total Distributable Funds	<u>26,123,328</u>	<u>31,802,939</u>	<u>31,045,185</u>	<u>26,881,082</u>
Clearing Accounts	<u>125</u>	<u>58,324</u>	<u>57,850</u>	<u>599</u>
Unclaimed Money	<u>-</u>	<u>3,254</u>	<u>-</u>	<u>3,254</u>
Revitalization Program	<u>1,275</u>	<u>100</u>	<u>-</u>	<u>1,375</u>
Drug Forfeiture	<u>3,348</u>	<u>12,014</u>	<u>6,040</u>	<u>9,322</u>
State Funds				
State Institutional Building	-	206,283	206,283	-
State Educational Building	-	412,565	412,565	-
Total State Funds	<u>-</u>	<u>618,848</u>	<u>618,848</u>	<u>-</u>
Subdivision Funds				
Cities	289,756	7,147,234	7,171,584	265,406
Townships	-	10,490	10,490	-
School Districts	(120,742)	20,578,841	20,458,099	-
Improvement Districts	261,441	228,974	228,012	262,403
Other Special Districts	2,153	301,790	303,943	-
Fire Districts	-	39,780	39,780	-
Cemeteries	-	414	414	-
Total Subdivision Funds	<u>432,608</u>	<u>28,307,523</u>	<u>28,212,322</u>	<u>527,809</u>
Total	<u>\$ 26,560,684</u>	<u>60,803,002</u>	<u>59,940,245</u>	<u>27,423,441</u>

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 76,727	1,139,897	1,136,214	80,410
Heritage Trust Fund	-	13,504	13,504	-
Advance Escrow Fund	271,169	1,081,332	1,018,794	333,707
Register of Deeds Office	-	688,950	688,950	-
County Attorney's Office	1,803	15,956	13,000	4,759
County Attorney Restitution Account	100	7,389	7,389	100
County Attorney Trust Account	961	13,616	12,809	1,768
Clerk of District Court Office	77,005	4,447,173	4,492,538	31,640
Sheriff Office	133	77,871	77,871	133
Sheriff - Special Stray	429	2,142	706	1,865
Drug Enforcement Trust II Fund	7,479	23,274	17,215	13,538
Community Corrections - Adult Fund	199,421	596,489	629,191	166,719
Community Corrections - Parole Fund	4,371	187,280	127,368	64,283
Community Corrections - Byrne Grant	(8,917)	68,189	80,117	(20,845)
Community Corrections - Dom/Violence	(9,061)	40,311	37,500	(6,250)
Community Corrections - Mentor Grant	-	17,814	23,066	(5,252)
Court Agency Fund	6,800	10,281	17,081	-
Court Trustee/Child Support Fund	78,486	274,462	267,072	85,876
Sheriff's Commissary Fund	8,005	25,133	25,502	7,636
Kansas Child Service League	-	32,044	11,924	20,120
NWKS Homeland Security	6,557	-	-	6,557
Ellis County Free Fair	135,146	218,955	233,359	120,742
Total Agency Funds	\$ 856,614	8,982,062	8,931,170	907,506