

**ELLIS COUNTY, KANSAS**

Primary Government Financial Statements  
With Independent Auditors' Report

For the Year Ended December 31, 2010

**ELLIS COUNTY, KANSAS**  
 Primary Government Financial Statements With Independent Auditors' Report  
 For the Year Ended December 31, 2010

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Phone (785)628-3046 ■ Fax (785)628-3089 ■ [www.abbb.com](http://www.abbb.com)

Commerce Bank Building ■ 718 Main ■ Suite 224

P.O. Box 1186 ■ Hays, Kansas 67601

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, 2010, 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 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 \$106,212 for Ellis County Fair Board Association and \$220,155 for Ellis County Housing Authority.

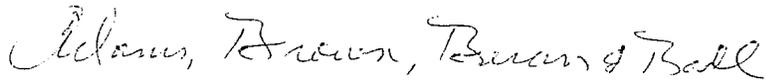
As described more fully in Note 1, **Ellis County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effects on the financial 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, 2010, 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, 2010, or changes in its 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, 2010, 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, CHTD.**  
Certified Public Accountants

July 11, 2011

ELLIS COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2010

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
<b>Governmental Fund Categories</b>							
General Fund	\$ 3,129,496	-	7,837,033	9,050,840	1,915,689	201,310	2,116,999
Special Revenue Funds							
Road and Bridge Fund	879,092	-	5,148,785	5,082,811	945,066	427,086	1,372,152
Special Bridge Fund	96,241	-	214,245	150,996	159,490	33,244	192,734
Special Road Machinery Fund	332,475	-	134,000	245,541	220,934	-	220,934
Special Highway Improvement Fund	250,000	-	160,000	109,743	300,257	-	300,257
Ambulance Fund	999,164	-	1,853,131	1,767,244	1,055,051	72,782	1,127,833
Appraisal Fund	139,264	-	429,842	431,023	137,883	8,765	146,648
Health Fund	268,211	-	465,948	462,879	271,280	11,172	282,452
Economic Development Fund	980	-	203,962	132,264	72,678	-	72,678
Fair Fund	-	-	126,629	126,276	353	-	353
Fair Operating Fund	(127)	-	139,787	137,802	1,858	614	2,472
Fair Rent Fund	30,906	-	56,250	31,730	55,426	-	55,426
Mental Health Fund	-	-	225,834	225,834	-	649	649
Mental Retardation Fund	-	-	352,203	352,203	-	1,011	1,011
Senior Citizens Fund	-	-	139,402	138,996	406	-	406
Special Parks and Recreation Fund	-	-	5,907	4,680	1,227	-	1,227
Special Alcohol Fund	-	-	8,451	6,404	2,047	-	2,047
Risk Management Reserve Fund	369,774	-	25,000	-	394,774	-	394,774
Capital Improvement Reserve Fund	1,310,466	-	25,000	19,863	1,315,603	-	1,315,603
Capital Equipment Reserve Fund	637,377	-	194,500	71,578	760,299	44,557	804,856
911 Tax Fund	88,220	-	91,075	97,670	81,625	41,881	123,506
Cellular 911 Tax Fund	153,950	-	64,449	42,104	176,295	1,568	177,863
Cellular 911 Grant Fund	12,016	-	-	-	12,016	-	12,016
Register of Deeds Technology Fund	156,389	-	53,242	7,290	202,341	-	202,341
Drug Enforcement Unit Trust Fund	96,697	-	29,790	23,308	103,179	-	103,179
Munjoy Grant Fund	-	-	3,887	3,887	-	-	-
Rural Fire District No. 1 Fund	209,870	-	249,124	236,604	222,390	13,615	236,005
Special Fire Machinery Fund	80,674	-	15,000	-	95,674	-	95,674
<b>Proprietary Fund Category</b>							
Enterprise Funds							
Solid Waste Fund	104,656	-	1,179,420	1,198,926	85,150	92,036	177,186
Solid Waste Depreciation Reserve Fund	114,145	-	75,000	8,759	180,386	-	180,386
Solid Waste Post-Closure Fund	144,933	-	8,400	-	153,333	-	153,333
<b>Fiduciary Fund Category</b>							
Private Purpose Trust Funds							
Prosecuting Attorney's Training Fund	6,635	-	8,548	10,905	4,278	555	4,833
Special Motor Vehicle Fund	241,145	-	222,575	210,895	252,825	23,301	276,126
<b>Total Primary Government (Excluding Agency Funds)</b>	\$ 9,822,649	-	19,746,219	20,389,055	9,179,813	974,146	10,153,959

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, 2010

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**Composition of Cash:**

Checking Accounts	\$ 5,717,555
Savings Accounts	20,779,241
Certificates of Deposit	9,178,037
Kansas Municipal Investment Pool	527,187
Cash on Hand	<u>158,814</u>
 Total Cash	 36,360,834
 Distributable Funds Per Statement 4-1	 (25,373,507)
Agency Funds Per Statement 4-2	<u>(833,368)</u>
 Total Primary Government (Excluding Agency Funds)	 \$ <u><u>10,153,959</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, 2010

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Fund Categories</b>					
General Fund					
General Fund	\$ 9,171,476	-	9,171,476	9,050,840	(120,636)
Special Revenue Funds					
Road and Bridge Fund	5,110,836	-	5,110,836	5,082,811	(28,025)
Special Bridge Fund	258,822	-	258,822	150,996	(107,826)
Ambulance Fund	1,854,537	-	1,854,537	1,767,244	(87,293)
Appraisal Fund	493,867	-	493,867	431,023	(62,844)
Health Fund	511,400	-	511,400	462,879	(48,521)
Economic Development Fund	136,394	-	136,394	132,264	(4,130)
Fair Fund	126,276	-	126,276	126,276	-
Mental Health Fund	225,649	-	225,649	225,834	185
Mental Retardation Fund	351,036	-	351,036	352,203	1,167
Senior Citizens Fund	139,677	-	139,677	138,996	(681)
Special Parks and Recreation Fund	10,928	-	10,928	4,680	(6,248)
Special Alcohol Fund	21,432	-	21,432	6,404	(15,028)
911 Tax Fund	200,000	-	200,000	97,670	(102,330)
Cellular 911 Tax Fund	150,000	-	150,000	42,104	(107,896)
Rural Fire District No. 1 Fund	339,625	-	339,625	236,604	(103,021)
<b>Proprietary Fund Category</b>					
Enterprise Funds					
Solid Waste Fund	1,258,940	-	1,258,940	1,198,926	(60,014)
Solid Waste Depreciation Reserve Fund	53,503	-	53,503	8,759	(44,744)

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, 2010

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 7,430,517	7,179,402	6,922,909	256,493
Intergovernmental	6,243	5,907	-	5,907
Licenses and Fees	571,463	466,625	168,500	298,125
Federal Aid	61,659	20,334	-	20,334
Homeland Security Grant - KDHP	10,327	-	-	-
Use of Money and Property	200,809	125,274	100,000	25,274
Miscellaneous	40,023	39,491	36,900	2,591
<b>Total Cash Receipts</b>	<b>8,321,041</b>	<b>7,837,033</b>	<b>7,228,309</b>	<b>608,724</b>
<b>Expenditures</b>				
County Attorney	377,859	380,159	381,074	(915)
County Commissioners	60,981	48,221	64,820	(16,599)
Courthouse General	487,974	484,707	748,410	(263,703)
County Clerk	233,832	233,539	263,769	(30,230)
Unified Courts	303,528	268,374	271,400	(3,026)
Custodians	87,810	88,790	99,712	(10,922)
Computer Information Services	345,982	431,634	457,230	(25,596)
Register of Deeds	113,343	106,665	123,013	(16,348)
County Treasurer	396,869	387,193	398,651	(11,458)
Sheriff	1,735,021	1,855,935	1,942,557	(86,622)
Coroner	46,239	38,539	78,000	(39,461)
Counselor	81,404	68,682	74,750	(6,068)
Juvenile Detention	23,350	14,825	45,050	(30,225)
Emergency Preparedness	108,682	139,619	70,558	69,061
Health Insurance	2,266,327	2,689,897	2,089,447	600,450
Conservation District	73,250	73,250	73,250	-
Election Fund	56,757	92,691	117,210	(24,519)
County Administrator	-	67,191	127,000	(59,809)
Employee Benefit	1,245,483	1,198,671	1,300,000	(101,329)
Extension Council	255,099	255,099	255,099	-
Economic Development	1,636	1,572	65,000	(63,428)
Historical Society	105,700	105,700	105,700	-
Revitalization Rebate	20,418	19,887	19,776	111
<b>Total Expenditures</b>	<b>8,427,544</b>	<b>9,050,840</b>	<b>9,171,476</b>	<b>(120,636)</b>
Cash Receipts Over (Under) Expenditures	(106,503)	(1,213,807)		
Unencumbered Cash - Beginning	3,235,999	3,129,496		
Unencumbered Cash - Ending	\$ 3,129,496	1,915,689		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>County Attorney</b>				
Personal Services	\$ 356,158	367,005	357,124	9,881
Contractual Services	12,876	5,629	14,950	(9,321)
Commodities	5,119	4,727	5,500	(773)
Capital Outlay	6,846	5,455	3,500	1,955
Reimbursed Expenses	(3,140)	(2,657)	-	(2,657)
Department Total	<u>377,859</u>	<u>380,159</u>	<u>381,074</u>	<u>(915)</u>
<b>County Commissioners</b>				
Personal Services	52,941	38,874	53,220	(14,346)
Contractual Services	7,721	8,908	8,800	108
Commodities	319	439	500	(61)
Capital Outlay	-	-	2,300	(2,300)
Department Total	<u>60,981</u>	<u>48,221</u>	<u>64,820</u>	<u>(16,599)</u>
<b>Courthouse General</b>				
Personal Services	9,576	1,923	2,200	(277)
Contractual Services	427,944	442,969	468,960	(25,991)
Commodities	13,310	21,258	39,500	(18,242)
Capital Outlay	341	581	120,000	(119,419)
Junior Free Fair	3,250	3,250	3,250	-
Appropriations - Other	79,500	78,500	79,500	(1,000)
Humane Society	5,500	5,000	5,000	-
Transfers Out	30,000	30,000	30,000	-
Reimbursed Expenses	(81,447)	(98,774)	-	(98,774)
Department Total	<u>487,974</u>	<u>484,707</u>	<u>748,410</u>	<u>(263,703)</u>
<b>County Clerk</b>				
Personal Services	218,489	220,273	227,294	(7,021)
Contractual Services	12,005	10,040	18,175	(8,135)
Commodities	2,725	2,751	5,100	(2,349)
Capital Outlay	-	-	11,700	(11,700)
Transfers Out	1,500	1,500	1,500	-
Reimbursed Expenses	(887)	(1,025)	-	(1,025)
Department Total	<u>233,832</u>	<u>233,539</u>	<u>263,769</u>	<u>(30,230)</u>
<b>Unified Courts</b>				
Personal Services	1,220	3,364	-	3,364
Contractual Services	277,278	267,056	241,500	25,556
Commodities	15,643	19,668	13,000	6,668
Capital Outlay	27,738	28,065	16,900	11,165
Reimbursed Expenses	(18,351)	(49,779)	-	(49,779)
Department Total	\$ <u>303,528</u>	<u>268,374</u>	<u>271,400</u>	<u>(3,026)</u>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Custodians</b>				
Personal Services	\$ 75,993	76,615	80,087	(3,472)
Contractual Services	3,272	2,593	4,250	(1,657)
Commodities	8,364	8,963	14,175	(5,212)
Capital Outlay	181	649	1,200	(551)
Reimbursed Expenses	-	(30)	-	(30)
<b>Department Total</b>	<b>87,810</b>	<b>88,790</b>	<b>99,712</b>	<b>(10,922)</b>
<b>Computer Information Services</b>				
Personal Services	181,382	183,561	194,755	(11,194)
Contractual Services	62,116	145,706	151,875	(6,169)
Commodities	18,797	21,927	13,600	8,327
Capital Outlay	54,611	37,501	52,000	(14,499)
Transfers Out	45,000	45,000	45,000	-
Reimbursed Expenses	(15,924)	(2,061)	-	(2,061)
<b>Department Total</b>	<b>345,982</b>	<b>431,634</b>	<b>457,230</b>	<b>(25,596)</b>
<b>Register of Deeds</b>				
Personal Services	112,689	107,530	108,993	(1,463)
Contractual Services	3,959	3,302	8,020	(4,718)
Commodities	2,234	2,973	4,000	(1,027)
Capital Outlay	-	-	2,000	(2,000)
Reimbursed Expenses	(5,539)	(7,140)	-	(7,140)
<b>Department Total</b>	<b>113,343</b>	<b>106,665</b>	<b>123,013</b>	<b>(16,348)</b>
<b>County Treasurer</b>				
Personal Services	333,320	331,542	335,501	(3,959)
Contractual Services	76,149	72,570	51,650	20,920
Commodities	10,000	7,704	5,000	2,704
Capital Outlay	4,351	2,360	3,500	(1,140)
Transfers Out	2,500	3,000	3,000	-
Reimbursed Expenses	(29,451)	(29,983)	-	(29,983)
<b>Department Total</b>	<b>396,869</b>	<b>387,193</b>	<b>398,651</b>	<b>(11,458)</b>
<b>Sheriff</b>				
Personal Services	1,277,439	1,291,876	1,387,257	(95,381)
Contractual Services	201,105	271,560	279,800	(8,240)
Commodities	170,361	197,827	158,900	38,927
Capital Outlay	79,739	72,461	86,600	(14,139)
Transfers Out	30,000	30,000	30,000	-
Reimbursed Expenses	(23,623)	(7,789)	-	(7,789)
<b>Department Total</b>	<b>\$ 1,735,021</b>	<b>1,855,935</b>	<b>1,942,557</b>	<b>(86,622)</b>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Coroner</b>				
Personal Services	\$ 32,822	30,606	35,000	(4,394)
Contractual Services	25,002	15,185	40,000	(24,815)
Commodities	38	-	3,000	(3,000)
Reimbursed Expenses	(11,623)	(7,252)	-	(7,252)
Department Total	<u>46,239</u>	<u>38,539</u>	<u>78,000</u>	<u>(39,461)</u>
<b>Counselor</b>				
County Counselor	66,324	58,700	74,750	(16,050)
Wind Farm Project	15,080	9,982	-	9,982
Department Total	<u>81,404</u>	<u>68,682</u>	<u>74,750</u>	<u>(6,068)</u>
<b>Juvenile Detention</b>				
Contractual Services	<u>23,350</u>	<u>14,825</u>	<u>45,050</u>	<u>(30,225)</u>
<b>Emergency Preparedness</b>				
Personal Services	36,787	37,682	40,398	(2,716)
Contractual Services	56,790	21,233	18,060	3,173
Commodities	5,881	4,472	6,250	(1,778)
Capital Outlay	119	2,574	5,850	(3,276)
Homeland Security Grant - KDHP	10,327	-	-	-
Transfers Out	-	75,000	-	75,000
Reimbursed Expenses	(1,222)	(1,342)	-	(1,342)
Department Total	<u>108,682</u>	<u>139,619</u>	<u>70,558</u>	<u>69,061</u>
<b>Health Insurance</b>				
Contractual Services	4,405	6,318	-	6,318
Refunds	-	536	-	536
Premiums	2,428,011	2,838,315	2,224,447	613,868
Transfers Out	50,000	25,000	25,000	-
Reimbursed Expenses	(216,089)	(180,272)	(160,000)	(20,272)
Department Total	<u>2,266,327</u>	<u>2,689,897</u>	<u>2,089,447</u>	<u>600,450</u>
<b>Conservation District</b>				
	<u>73,250</u>	<u>73,250</u>	<u>73,250</u>	<u>-</u>
<b>Election Fund</b>				
Personal Services	20,818	36,980	48,000	(11,020)
Contractual Services	22,955	39,992	52,960	(12,968)
Commodities	7,984	9,361	11,250	(1,889)
Capital Outlay	-	3,054	-	3,054
Transfers Out	5,000	5,000	5,000	-
Reimbursed Expenses	-	(1,696)	-	(1,696)
Department Total	<u>\$ 56,757</u>	<u>92,691</u>	<u>117,210</u>	<u>(24,519)</u>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>County Administrator</b>	\$			
Personal Services	-	50,402	80,000	(29,598)
Contractual Services	-	9,100	17,000	(7,900)
Commodities	-	2,521	5,000	(2,479)
Capital Outlay	-	5,168	25,000	(19,832)
Department Total	-	67,191	127,000	(59,809)
<b>Employee Benefit</b>				
Personal Services	1,073,400	1,059,443	1,115,000	(55,557)
Contractual Services	184,696	155,248	195,000	(39,752)
Reimbursed Expenses	(12,613)	(16,020)	(10,000)	(6,020)
Department Total	1,245,483	1,198,671	1,300,000	(101,329)
<b>Extension Council</b>	255,099	255,099	255,099	-
<b>Economic Development</b>				
Economic Package	1,636	1,572	25,000	(23,428)
Property Taxes	-	-	40,000	(40,000)
Department Total	1,636	1,572	65,000	(63,428)
<b>Historical Society</b>	105,700	105,700	105,700	-
<b>Revitalization Rebate</b>	20,418	19,887	19,776	111
<b>Total Expenditures</b>	\$ 8,427,544	9,050,840	9,171,476	(120,636)

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 3,916,366	3,685,598	3,685,292	306
Intergovernmenta	828,895	936,169	949,242	(13,073)
Sale of Chemicals and Treatment	490,135	434,720	90,000	344,720
Federal Aid	-	33,498	-	33,498
Reimbursed Expenses	224,876	16,830	-	16,830
Sale of Equipmen:	73,830	41,809	-	41,809
Miscellaneous	19,183	161	15,000	(14,839)
<b>Total Cash Receipts</b>	<u>5,553,285</u>	<u>5,148,785</u>	<u>4,739,534</u>	<u>409,251</u>
<b>Expenditures</b>				
Personal Services	1,841,838	1,764,715	1,895,875	(131,160)
Contractual Services	288,637	334,627	386,845	(52,218)
Commodities	2,027,885	2,032,797	1,981,555	51,242
Capital Outlay	483,535	548,200	708,250	(160,050)
County Planning and Zoning	5,151	6,829	10,770	(3,941)
Debt Service	91,043	91,043	92,000	(957)
Transfers Out	472,000	294,000	25,000	269,000
Revitalization Rebate	10,948	10,600	10,541	59
<b>Total Expenditures</b>	<u>5,221,037</u>	<u>5,082,811</u>	<u>5,110,836</u>	<u>(28,025)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	332,248	65,974		
<b>Unencumbered Cash - Beginning</b>	<u>546,844</u>	<u>879,092</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>879,092</u>	<u>945,066</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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 183,550	211,153	214,797	(3,644)
State Aid	645,357	-	-	-
Miscellaneous	-	3,092	-	3,092
<b>Total Cash Receipts</b>	<u>828,907</u>	<u>214,245</u>	<u>214,797</u>	<u>(552)</u>
<b>Expenditures</b>				
Contractual Services	150,606	31,199	25,000	6,199
Capital Outlay	613,555	33,245	142,000	(108,755)
Debt Service	89,982	86,552	91,200	(4,648)
Miscellaneous	-	-	622	(622)
<b>Total Expenditures</b>	<u>854,143</u>	<u>150,996</u>	<u>258,822</u>	<u>(107,826)</u>
Cash Receipts Over (Under) Expenditures	(25,236)	63,249		
Unencumbered Cash - Beginning	<u>121,477</u>	<u>96,241</u>		
Unencumbered Cash - Ending	\$ <u>96,241</u>	<u>159,490</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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 222,000	134,000
<b>Expenditures</b>		
Capital Outlay	109,280	245,541
<b>Cash Receipts Over (Under) Expenditures</b>	112,720	(111,541)
<b>Unencumbered Cash - Beginning</b>	219,755	332,475
<b>Unencumbered Cash - Ending</b>	\$ 332,475	220,934

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 250,000	160,000
<b>Expenditures</b>		
Capital Outlay	-	109,743
<b>Cash Receipts Over (Under) Expenditures</b>	250,000	50,257
<b>Unencumbered Cash - Beginning</b>	-	250,000
<b>Unencumbered Cash - Ending</b>	\$ 250,000	300,257

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, 2010

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 1,029,305	865,605	855,474	10,131
State Aid	-	9,281	-	9,281
Collections	895,786	978,245	520,000	458,245
<b>Total Cash Receipts</b>	<u>1,925,091</u>	<u>1,853,131</u>	<u>1,375,474</u>	<u>477,657</u>
<b>Expenditures</b>				
Personal Services	1,378,669	1,338,990	1,483,363	(144,373)
Contractual Services	112,572	128,064	123,750	4,314
Commodities	71,841	103,677	95,000	8,677
Capital Outlay	14,123	176,552	135,000	41,552
Miscellaneous	2,751	4,961	2,424	2,537
Transfers Out	15,000	15,000	15,000	-
<b>Total Expenditures</b>	<u>1,594,956</u>	<u>1,767,244</u>	<u>1,854,537</u>	<u>(87,293)</u>
Cash Receipts Over (Under) Expenditures	330,135	85,887		
Unencumbered Cash - Beginning	<u>639,029</u>	<u>969,164</u>		
Unencumbered Cash - Ending	\$ <u>969,164</u>	<u>1,055,051</u>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 416,233	<b>424,558</b>	421,242	3,316
Miscellaneous	6,179	<b>5,084</b>	-	5,084
<b>Total Cash Receipts</b>	<u>422,412</u>	<u><b>429,642</b></u>	<u>421,242</u>	<u>8,400</u>
<b>Expenditures</b>				
Personal Services	374,569	<b>375,146</b>	414,052	(38,906)
Contractual Services	33,793	<b>29,049</b>	46,600	(17,551)
Commodities	11,186	<b>5,848</b>	8,000	(2,152)
Capital Outlay	1,101	<b>4,758</b>	9,000	(4,242)
Transfers Out	25,000	<b>15,000</b>	15,000	-
Revitalization Rebate	1,173	<b>1,222</b>	1,215	7
<b>Total Expenditures</b>	<u>446,822</u>	<u><b>431,023</b></u>	<u>493,867</u>	<u>(62,844)</u>
Cash Receipts Over (Under) Expenditures	(24,410)	<b>(1,381)</b>		
Unencumbered Cash - Beginning	<u>163,674</u>	<u><b>139,264</b></u>		
Unencumbered Cash - Ending	\$ <u><u>139,264</u></u>	<u><u><b>137,883</b></u></u>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 111,160	<b>111,779</b>	111,776	3
Intergovernmental	24,889	<b>21,340</b>	70,000	(48,660)
Federal Aid	39,431	<b>79,512</b>	-	79,512
Health Care Services	267,279	<b>253,317</b>	190,800	62,517
<b>Total Cash Receipts</b>	<u>442,759</u>	<u><b>465,948</b></u>	<u>372,576</u>	<u>93,372</u>
<b>Expenditures</b>				
Personal Services	275,066	<b>274,031</b>	291,603	(17,572)
Contractual Services	33,458	<b>58,386</b>	48,475	9,911
Commodities	119,634	<b>98,475</b>	142,500	(44,025)
Capital Outlay	17,335	<b>13,235</b>	13,500	(265)
Non-Appropriated	13,529	<b>18,752</b>	15,322	3,430
<b>Total Expenditures</b>	<u>459,022</u>	<u><b>462,879</b></u>	<u>511,400</u>	<u>(48,521)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(16,263)	<b>3,069</b>		
<b>Unencumbered Cash - Beginning</b>	<u>284,474</u>	<u><b>268,211</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u><u>268,211</u></u>	<u><u><b>271,280</b></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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 136,457	<b>138,086</b>	134,987	3,099
Reimbursements	-	<b>65,876</b>	-	65,876
<b>Total Cash Receipts</b>	<u>136,457</u>	<u><b>203,962</b></u>	<u>136,394</u>	<u>68,975</u>
<b>Expenditures</b>				
Contractual Services	35,487	<b>32,264</b>	36,000	(3,736)
Appropriations	100,000	<b>100,000</b>	100,000	-
Miscellaneous	-	-	394	(394)
<b>Total Expenditures</b>	<u>135,487</u>	<u><b>132,264</b></u>	<u>136,394</u>	<u>(4,130)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	970	<b>71,698</b>		
<b>Unencumbered Cash - Beginning</b>	<u>10</u>	<u>980</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>980</u>	<u><b>72,678</b></u>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 135,905	<b>126,629</b>	<u>126,276</u>	<u>353</u>
<b>Expenditures</b>				
Appropriations	136,220	<b>126,276</b>	89,315	36,961
Commodities	-	-	30,600	(30,600)
Capital Outlay	-	-	6,000	(6,000)
Miscellaneous	-	-	361	(361)
<b>Total Expenditures</b>	<u>136,220</u>	<u><b>126,276</b></u>	<u>126,276</u>	<u>-</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(315)	<b>353</b>		
<b>Unencumbered Cash - Beginning</b>	<u>315</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u><b>353</b></u>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Appropriations	\$ 136,185	126,276
Miscellaneous	52,816	13,511
<b>Total Cash Receipts</b>	<u>189,001</u>	<u>139,787</u>
<b>Expenditures</b>		
Contractual Services	107,038	112,106
Commodities	20,775	12,854
Capital Outlay	60,672	12,842
<b>Total Expenditures</b>	<u>188,485</u>	<u>137,802</u>
<b>Cash Receipts Over (Under) Expenditures</b>	516	1,985
<b>Unencumbered Cash - Beginning</b>	<u>(643)</u>	<u>(127)</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ (127)</u>	<u>1,858</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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Rent	\$ 44,675	42,700
Fees	15,350	13,550
<b>Total Cash Receipts</b>	<u>60,025</u>	<u>56,250</u>
<b>Expenditures</b>		
Personal Services	16,137	15,580
Contractual Services	1,425	2,615
Commodities	20,385	-
Capital Outlay	12,555	697
Refunds	16,025	12,838
<b>Total Expenditures</b>	<u>66,527</u>	<u>31,730</u>
Cash Receipts Over (Under) Expenditures	(6,502)	24,520
Unencumbered Cash - Beginning	<u>37,408</u>	<u>30,906</u>
Unencumbered Cash - Ending	<u>\$ 30,906</u>	<u>55,426</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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 223,397	225,834	225,649	185
<b>Expenditures</b>				
Appropriations	223,397	225,834	225,649	185
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 349,197	<b>352,203</b>	<u>351,036</u>	<u>1,167</u>
<b>Expenditures</b>				
Appropriations	<u>349,197</u>	<u>352,203</u>	<u>351,036</u>	<u>1,167</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 119,861	139,402	139,677	(275)
<b>Expenditures</b>				
Appropriations	120,380	138,996	139,677	(681)
<b>Cash Receipts Over (Under) Expenditures</b>	(519)	406		
<b>Unencumbered Cash - Beginning</b>	519	-		
<b>Unencumbered Cash, Ending</b>	\$ -	406		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Intergovernmental	\$ 6,243	5,907	4,332	1,575
<b>Expenditures</b>				
Appropriations	7,356	4,680	10,928	(6,248)
<b>Cash Receipts Over (Under) Expenditures</b>	(1,113)	1,227		
<b>Unencumbered Cash - Beginning</b>	1,113	-		
<b>Unencumbered Cash, Ending</b>	\$ -	1,227		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Intergovernmental	\$ 7,983	8,451	8,664	(213)
<b>Expenditures</b>				
Appropriations	9,783	6,404	21,432	(15,028)
<b>Cash Receipts Over (Under) Expenditures</b>	(1,800)	2,047		
<b>Unencumbered Cash - Beginning</b>	1,800	-		
<b>Unencumbered Cash - Ending</b>	\$ -	2,047		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 50,000	25,000
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	50,000	25,000
<b>Unencumbered Cash - Beginning</b>	319,774	369,774
<b>Unencumbered Cash - Ending</b>	\$ 369,774	394,774

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 25,000	25,000
<b>Expenditures</b>		
Contractual Services	-	19,863
<b>Cash Receipts Over (Under) Expenditures</b>	25,000	5,137
<b>Unencumbered Cash - Beginning</b>	1,285,466	1,310,466
<b>Unencumbered Cash - Ending</b>	\$ 1,310,466	1,315,603

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 129,000	194,500
Reimbursements	13,492	-
<b>Total Cash Receipts</b>	<b>142,492</b>	<b>194,500</b>
<b>Expenditures</b>		
Capital Outlay	-	71,578
<b>Cash Receipts Over (Under) Expenditures</b>	<b>142,492</b>	<b>122,922</b>
<b>Unencumbered Cash - Beginning</b>	<b>494,885</b>	<b>637,377</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 637,377</b>	<b>760,299</b>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Current Year Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 96,247	90,912	200,000	(109,088)
Interest	112	163	-	163
Miscellaneous	4,431	-	-	-
<b>Total Cash Receipts</b>	<u>100,790</u>	<u>91,075</u>	<u>200,000</u>	<u>(108,925)</u>
<b>Expenditures</b>				
Contractual Services	44,673	56,397	200,000	(143,603)
Contractual Services	1,641	570	-	570
Capital Outlay	-	40,703	-	40,703
<b>Total Expenditures</b>	<u>46,314</u>	<u>97,670</u>	<u>200,000</u>	<u>(102,330)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	54,476	(6,595)		
<b>Unencumbered Cash - Beginning</b>	<u>33,744</u>	<u>88,220</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>88,220</u>	<u>81,625</u>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual	Current Year	
			Budget	Variance Over (Under)
<b>Cash Receipts</b>				
Collections	\$ 66,064	64,449	150,000	(85,551)
<b>Expenditures</b>				
Contractual Services	43,399	29,717	-	29,717
Commodities	627	11,502	-	11,502
Capital Outlay	1,616	885	150,000	(149,115)
<b>Total Expenditures</b>	45,642	42,104	150,000	(107,896)
<b>Cash Receipts Over (Under) Expenditures</b>	20,422	22,345		
<b>Unencumbered Cash - Beginning</b>	133,528	153,950		
<b>Unencumbered Cash - Ending</b>	\$ 153,950	176,295		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Wireless Grant	\$ 69,945	-
<b>Expenditures</b>		
Contractual Services	54,637	-
<b>Cash Receipts Over (Under) Expenditures</b>	15,308	-
<b>Unencumbered Cash - Beginning</b>	(3,292)	<b>12,016</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 12,016</b>	<b>12,016</b>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Fees	\$ 51,418	53,242
<b>Expenditures</b>		
Capital Outlay	7,707	7,290
<b>Cash Receipts Over (Under) Expenditures</b>	43,711	45,952
<b>Unencumbered Cash - Beginning</b>	112,678	156,389
<b>Unencumbered Cash - Ending</b>	\$ 156,389	202,341

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
State Aid	\$ 1,602	23,597
Interest	297	162
Drug Enforcement Receipts	70,964	6,031
<b>Total Cash Receipts</b>	72,863	29,790
<b>Expenditures</b>		
Public Safety	74,312	23,308
<b>Cash Receipts Over (Under) Expenditures</b>	(1,449)	6,482
<b>Unencumbered Cash - Beginning</b>	98,146	96,697
<b>Unencumbered Cash - Ending</b>	\$ 96,697	103,179

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

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

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes	\$ 370,915	248,655	243,145	5,510
Miscellaneous	4,110	469	-	469
<b>Total Cash Receipts</b>	<u>375,025</u>	<u>249,124</u>	<u>243,145</u>	<u>5,979</u>
<b>Expenditures</b>				
Personal Services	52,053	51,655	51,719	(64)
Contractual Services	104,404	90,411	138,175	(47,764)
Commodities	40,454	31,570	74,800	(43,230)
Capital Outlay	101,422	11,927	23,890	(11,963)
Temporary Note	33,311	36,041	36,041	-
Transfers Out	15,000	15,000	15,000	-
<b>Total Expenditures</b>	<u>346,644</u>	<u>236,604</u>	<u>339,625</u>	<u>(103,021)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	28,381	12,520		
<b>Unencumbered Cash - Beginning</b>	<u>181,489</u>	<u>209,870</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>209,870</u>	<u>222,390</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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 15,000	15,000
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	15,000	15,000
<b>Unencumbered Cash - Beginning</b>	65,674	80,674
<b>Unencumbered Cash - Ending</b>	\$ 80,674	95,674

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Collection Fees	\$ 1,155,274	<b>1,134,317</b>	1,249,000	(114,683)
State Grants	3,239	-	-	-
Reimbursed Expenses	16,842	<b>15,750</b>	15,000	750
Miscellaneous	27,129	<b>29,353</b>	-	29,353
<b>Total Cash Receipts</b>	<u>1,202,484</u>	<u><b>1,179,420</b></u>	<u>1,264,000</u>	<u>(84,580)</u>
<b>Expenditures</b>				
Personal Services	259,301	<b>262,218</b>	259,925	2,293
Contractual Services	745,628	<b>804,801</b>	897,210	(92,409)
Commodities	48,247	<b>46,258</b>	39,805	6,453
Capital Outlay	1,705	<b>2,249</b>	47,000	(44,751)
Transfers Out	77,650	<b>83,400</b>	15,000	68,400
<b>Total Expenditures</b>	<u>1,132,531</u>	<u><b>1,198,926</b></u>	<u>1,258,940</u>	<u>(60,014)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	69,953	<b>(19,506)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>34,703</u>	<u>104,656</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>104,656</u>	<u><b>85,150</b></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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Transfers In	\$ 75,000	<b>75,000</b>	-	75,000
<b>Expenditures</b>				
Contractual Services	5,006	<b>8,759</b>	24,160	(15,401)
Commodities	-	-	2,700	(2,700)
Capital Outlay	34,352	-	26,643	(26,643)
<b>Total Expenditures</b>	<b>39,358</b>	<b>8,759</b>	<b>53,503</b>	<b>(44,744)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	35,642	<b>66,241</b>		
<b>Unencumbered Cash - Beginning</b>	78,503	<b>114,145</b>		
<b>Unencumbered Cash - Ending</b>	\$ 114,145	<b>180,386</b>		

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 2,650	8,400
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	2,650	8,400
<b>Unencumbered Cash - Beginning</b>	142,283	144,933
<b>Unencumbered Cash - Ending</b>	\$ 144,933	153,333

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 6,119	8,548
<b>Expenditures</b>		
Contractual Services	3,738	6,591
Payments to Other Governments	2,717	4,314
<b>Total Expenditures</b>	<u>6,455</u>	<u>10,905</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(336)	(2,357)
<b>Unencumbered Cash - Beginning</b>	<u>6,971</u>	<u>6,635</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 6,635</u>	<u>4,278</u>

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, 2010  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 245,663	222,575
<b>Expenditures</b>		
Personal Services	142,318	140,918
Contractual Services	13,289	13,810
Commodities	28,684	24,567
Capital Outlay	33,408	31,600
<b>Total Expenditures</b>	<u>217,699</u>	<u>210,895</u>
<b>Cash Receipts Over (Under) Expenditures</b>	27,964	11,680
<b>Unencumbered Cash - Beginning</b>	<u>213,181</u>	<u>241,145</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 241,145</u>	<u>252,825</u>

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, 2010

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 21,581,388	23,475,458	21,581,389	23,475,457
Advance Tax	-	2,519	2,519	-
Vehicle Tax	4,430	1,691,660	1,691,316	4,774
Vehicle Excise Tax	21,381	13,855	27,369	7,867
Refunding Warrants	(142,151)	197,504	95,723	(40,370)
Homestead Credit	(38,467)	38,467	32,541	(32,541)
Escaped Tax	6,797	833	-	7,630
Delinquent Personal Property	141,781	197,395	231,587	107,589
Delinquent Real Estate	208,466	407,769	296,234	320,001
Partial Delinquent Personal Property	106,926	49,397	62,227	94,096
Partial Delinquent Real Estate	32,915	176,241	168,128	41,028
Severance Tax	28,218	312,810	254,208	86,820
Special Assessment	11,252	8,605	19,857	-
Transient Deposit	50	-	-	50
Returned Checks	-	21,257	21,290	(33)
Foreclosures	2,074	6,688	8,762	-
Concealed Gun Application	6,680	2,745	-	9,425
State Set-Off Program	-	19	25	(6)
Motor Vehicle Tax	804,964	3,115,025	3,132,315	787,674
<b>Total Distributable Funds</b>	<u>22,776,704</u>	<u>29,718,247</u>	<u>27,625,490</u>	<u>24,869,461</u>
Clearing Accounts	<u>88</u>	<u>1,462</u>	<u>1,406</u>	<u>144</u>
Unclaimed Money	<u>4,133</u>	<u>-</u>	<u>-</u>	<u>4,133</u>
Revitalization Program	<u>1,075</u>	<u>117,688</u>	<u>117,588</u>	<u>1,175</u>
Drug Forfeiture	<u>15</u>	<u>10,227</u>	<u>8,000</u>	<u>2,242</u>
<b>State Funds</b>				
State Institutional Building	-	175,646	175,646	-
State General Fund	-	19	19	-
State Educational Building	-	351,293	351,293	-
<b>Total State Funds</b>	<u>-</u>	<u>526,958</u>	<u>526,958</u>	<u>-</u>
<b>Subdivision Funds</b>				
Cities	261,989	6,797,266	6,807,541	251,714
Townships	17	13,965	13,966	16
School Districts	-	18,377,120	18,377,120	-
Improvement Districts	238,283	120,834	114,495	244,622
Other Special Districts	-	268,441	268,441	-
Fire Districts	-	34,307	34,307	-
Cemeteries	-	329	329	-
<b>Total Subdivision Funds</b>	<u>\$ 500,289</u>	<u>25,612,262</u>	<u>25,616,199</u>	<u>496,352</u>

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

**ELLIS COUNTY, KANSAS**  
**Agency Funds**  
Summary of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2010

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 60,138	1,036,796	991,002	105,932
Heritage Trust Fund	-	12,168	12,168	-
Advance Escrow Fund	194,878	903,271	871,362	226,787
Register of Deeds Office	-	308,243	308,243	-
County Attorney's Office	9,844	26,605	28,929	7,520
County Attorney Restitution Account	78	21,617	21,595	100
County Attorney Trust Account	147	27,101	23,473	3,775
Clerk of District Court Office	250,571	2,283,518	2,259,931	274,158
Sheriff Office	133	130,977	130,977	133
Drug Enforcement Trust II Fund	3,531	2,304	-	5,835
Community Corrections Fund	147,834	836,069	861,641	122,262
Court Agency Fund	20,650	32,130	51,772	1,008
Court Trustee/Child Support Fund	74,676	282,888	285,508	72,056
Sheriff's Commissary Fund	5,488	23,085	21,777	6,796
NWKS Homeland Security	1,085	49,047	43,126	7,006
<b>Total Agency Funds</b>	<b>\$ 769,053</b>	<b>5,975,819</b>	<b>5,911,504</b>	<b>833,368</b>

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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**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 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**

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

**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 the County. The County exercises significant influence or accountability based primarily on operational or financial relationships with the County.

**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 the County's financial statements. Contact the County Clerk's office for information on how to obtain financial information.

**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. 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. Ellis County Housing Authority does not issue audited financial statements and has not been included in the County's financial statements. Contact the Ellis County Clerk for information on obtaining a copy of the financial statements.

**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 reported period. Actual results could differ from these estimates.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 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, 2010.

**Governmental Fund Categories**

**General Fund** - to account for all financial resources except those required to be reported in another fund.

**Special Revenue Funds** - to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

**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**

**Private Purpose Trust Funds** - to account for assets held by the County 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.

**Agency Funds** – to account for assets held by the County as trustee or agent for others.

**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 cash 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.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 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:

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

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 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.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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, 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.

**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, 2010, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 527,187	527,187	S&P AAAf/S1+

The book value of the investment was \$527,187 as of December 31, 2010.

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, 2010, 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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2010. All deposits were legally secured at December 31, 2010.

At December 31, 2010, the County's carrying amount of deposits was \$35,674,833 and the bank balance was \$35,997,300. The bank balance was held by eight banks resulting in a concentration of credit risk. Of the bank balance, \$1,945,793 was covered by federal depository insurance and \$34,051,507 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

In addition, the County had cash and cash items on hand of \$158,814.

**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, 2010, the County had invested \$527,187 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.

**Compensated Absences**

**Vacation**

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

**Sick Leave**

Sick leave with pay is granted at the rate of one 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, 2010, 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 if the employee has been employed with the County for at least five years. The pay rate is a maximum of \$40 per day and is based upon years of service.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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.

As of December 31, 2010, the total liability for accrued sick leave is \$196,296. The amount applicable to the Solid Waste Fund of \$33,426 has been recorded in that fund and the amount applicable to the other funds of \$162,870 has been included in Note 8 - Long Term Debt. Also included in Note 8 - Long Term Debt is the liability for accrued vacation leave of \$478,548 and accrued compensatory time of \$7,648, totaling \$649,066.

**Defined Benefit Pension Plan**

**Plan Description**

The County 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% and 6% (if hired on or after July 1, 2009) 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 2010 was 7.14%. The County's employer contributions to KPERs for the years ending December 31, 2010, 2009, and 2008 were \$356,931, \$340,246, and \$269,681, respectively, equal to the required contributions for each year. The KP&F employer rate established for the year 2010 was 12.86%. 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. The County's contributions to KP&F for the year ending December 31, 2010, 2009, and 2008 were \$272,614, \$296,861, and \$284,703, respectively, equal to the required contributions for each year as set forth by the legislature.

**Shared Leave Program**

The County 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 month period.

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 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.

**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.

**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 - CLOSURE AND POST-CLOSURE 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 30 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 post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

**NOTE 2 – CLOSURE AND POST-CLOSURE CARE COST (continued)**

amount of the landfill used during the year. The County has restricted cash of \$153,333 at December 31, 2010 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 post-closure 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 post-closure care cost of \$149,896 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, 2010. However, the actual cost of closure and post-closure 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 the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County recognized monitoring costs of \$6,377 for 2010. The future post-closure care cost is undeterminable at this time.

**NOTE 3 – 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 statutory authority for the year ended December 31, 2010 were as follows:

From	To	Authority	Amount
Appraisal	Capital Equipment Reserve	K.S.A. 19-119	\$ 15,000
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	134,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-141g	160,000
Solid Waste	Solid Waste Post-Closure	K.S.A. 12-631o	8,400
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	3,000
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
Emergency Preparedness	Capital Equipment Reserve	K.S.A. 19-119	75,000
Health Insurance	Risk Management Reserve	K.S.A. 12-2615	25,000

**NOTE 4 - LITIGATION**

Ellis County, Kansas 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, 2010

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**NOTE 5 - 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 the Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 57 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 2010, the County contributed \$139,710 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 67 participating members. The County 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 2010, the County contributed \$151,945 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.

**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**

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

Returned Checks Fund	\$ (33)
State Set-Off Program Fund	\$ (6)

**NOTE 9 - LONG-TERM DEBT**

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

**ELLIS COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2010

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**NOTE 9 – LONG-TERM DEBT (continued)**

**Revolving Loans**

The County 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.

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

**Capital Leases**

The County 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 has 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, 2010

NOTE 9 - LONG-TERM DEBT (continued)

Changes in long-term liabilities for the County for the year ended December 31, 2010, 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
<b>Revolving Loans</b>										
Kansas Dept. of Health and Environment	2.58%	3/1/2005	\$ 59,056	9/1/2026	\$ 50,963	-	(2,462)		48,501	1,299
Kansas Dept. of Transportation	3.90%	9/5/2006	257,502	8/1/2012	74,290	-	(36,360)		37,930	2,712
Kansas Dept. of Transportation	3.75%	9/22/2008	694,500	8/1/2028	645,065	-	(25,295)		619,770	22,186
<b>Total Revolving Loans</b>			<u>1,011,058</u>		<u>770,318</u>	<u>-</u>	<u>(64,117)</u>		<u>706,201</u>	<u>26,197</u>
<b>Capital Leases</b>										
John Deere Grader	4.25%	02/04/08	137,457	3/1/2011	60,864	-	(43,980)		16,884	2,393
Caterpillar Grader	3.80%	03/17/08	125,533	3/6/2011	64,539	-	(42,722)		21,817	1,949
<b>Total Capital Leases</b>			<u>262,990</u>		<u>125,403</u>	<u>-</u>	<u>(86,702)</u>		<u>38,701</u>	<u>4,342</u>
<b>Total Contractual Indebtedness</b>			<u>1,274,048</u>		<u>895,721</u>	<u>-</u>	<u>(150,819)</u>		<u>744,902</u>	<u>30,539</u>
<b>Compensated Absences</b>										
Landfill Closure and Post Closure Care					649,197			(131)	649,066	
					140,528			9,368	149,896	
<b>Total County Long-Term Debt</b>			<u>\$ 1,274,048</u>		<u>\$ 1,685,446</u>	<u>-</u>	<u>(150,819)</u>	<u>9,237</u>	<u>1,543,864</u>	<u>30,539</u>
Ellis County Rural Fire District No.1	4.02%	1/13/2003	\$ 216,189	2/19/2010	\$ 31,649	-	(31,649)		-	4,391
2003 Pumper Capital Lease										

ELLIS COUNTY, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2010

NOTE 9 - 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		
		2011	2012	2013	2014	2015	2016-2020	2021-2025	2026-2028					
	\$													
Revolving Loans		2,532	2,605	2,679	2,755	2,834	15,427	17,754	1,915					
Kansas Dept. of Health and Environment		37,778	152	-	-	-	-	-	-	-	-	-	-	48,501
Kansas Dept. of Transportation		24,169	25,136	26,141	27,187	28,274	159,269	193,775	135,819					37,930
Kansas Dept. of Transportation														619,770
Total Revolving Loans		64,479	27,893	28,820	29,942	31,108	174,696	211,529	137,734					706,201
Capital Leases														
John Deere Grader		16,884	-	-	-	-	-	-	-	-	-	-	-	16,884
Caterpillar Grader		21,817	-	-	-	-	-	-	-	-	-	-	-	21,817
Total Capital Leases		38,701	-	-	-	-	-	-	-	-	-	-	-	38,701
Total Principal		103,180	27,893	28,820	29,942	31,108	174,696	211,529	137,734					744,902
Interest														
Revolving Loans														
Kansas Dept. of Health and Environment		1,235	1,169	1,102	1,032	960	3,655	1,533	25					10,711
Kansas Dept. of Transportation		1,384	6	-	-	-	-	-	-	-	-	-	-	1,390
Kansas Dept. of Transportation		23,241	22,335	21,392	20,412	19,393	80,185	47,835	10,318					245,111
Total Revolving Loans		25,860	23,510	22,494	21,444	20,353	83,840	49,368	10,343					257,212
Capital Leases														
John Deere Grader		82	-	-	-	-	-	-	-	-	-	-	-	82
Caterpillar Grader		416	-	-	-	-	-	-	-	-	-	-	-	416
Total Capital Leases		498	-	-	-	-	-	-	-	-	-	-	-	498
Total Interest		26,358	23,510	22,494	21,444	20,353	83,840	49,368	10,343					257,710
Total Principal and Interest	\$	129,538	51,403	51,314	51,386	51,461	258,536	260,897	148,077					1,002,612