

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

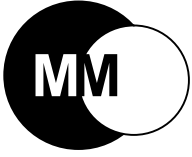
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For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Phillips County, Kansas
Phillipsburg, Kansas 67661

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Phillips, Phillipsburg, Kansas, a Municipality, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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 U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Phillips County, 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 the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Phillips County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
August 26, 2019

PHILLIPS COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds							
General	\$ 376,162	0	1,900,555	2,032,281	244,436	20,688	265,124
Special Purpose Funds							
Road and Bridge	0	0	2,404,253	2,404,253	0	66,929	66,929
Historical Society	0	0	14,421	14,213	208	0	208
Conservation	0	0	14,053	16,979	(2,926)	0	(2,926)
Election	0	0	60,343	60,343	0	0	0
Appraiser's Cost	0	0	139,422	139,422	0	115	115
Noxious Weed	0	0	181,225	181,225	0	146	146
Noxious Weed Capital Outlay	125,976	0	23,948	125,484	24,440	0	24,440
County Health	0	0	592,377	592,377	0	4,589	4,589
Employee Benefits	0	0	1,795,974	1,795,974	0	0	0
Special Alcohol Program	47,351	0	7,097	5,687	48,761	145	48,906
County Hospital	0	0	406,824	400,979	5,845	0	5,845
Mental Health	0	0	44,863	44,227	636	0	636
Mental Retardation	0	0	56,604	55,801	803	0	803
Economic Development	87,130	0	415,789	439,566	63,353	0	63,353
County Fair	0	0	28,382	27,977	405	0	405
Tourism and Convention	0	0	24,516	24,516	0	0	0
Local Emergency Planning Committee	3,951	0	0	527	3,424	0	3,424
Phillips County 911	123,330	0	58,815	78,253	103,892	815	104,707
Special Machinery and Equipment	40,239	0	0	16,000	24,239	0	24,239
County Equipment Reserve	409,993	0	35,285	49,699	395,579	0	395,579
Special Road and Bridge Improvement	1,123,273	0	310,768	951,530	482,511	0	482,511
Register of Deeds Technology	67,070	0	6,474	2,972	70,572	2,972	73,544
County Treasurer Technology	5,419	0	1,619	0	7,038	0	7,038
County Clerk Technology	4,769	0	1,619	0	6,388	0	6,388

(Continued)

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

PHILLIPS COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attorney's Training	\$ 11,753	0	1,242	1,460	11,535	0	11,535
Law Enforcement Trust	10,988	0	16,010	12,154	14,844	1,589	16,433
Diversion	24,652	0	9,146	5,798	28,000	1,029	29,029
Sheriff VIN	5,797	0	8,482	10,214	4,065	151	4,216
PCED SPF Reserve	559,256	0	224,185	33,642	749,799	0	749,799
PCED E Community	21,797	0	78,494	77,549	22,742	4,382	27,124
County Health Grants	25,386	0	57,493	53,778	29,101	0	29,101
EMPG	22,358	0	15,996	8,960	29,394	0	29,394
Edgett Donation	1,400	0	0	925	475	0	475
Clark Donation	496	0	0	0	496	0	496
Donations	33,717	0	0	0	33,717	0	33,717
EMS/Health/Em Mgmt Bldg Project	0	0	100	0	100	0	100
EMS CPR Fund	3,726	0	9,751	11,329	2,148	0	2,148
EMS Memorial - Phillipsburg	2,496	0	0	442	2,054	0	2,054
EMS Memorial - Logan	212	0	0	120	92	0	92
Multiyear Capital Improvement	204,726	0	3,400	5,080	203,046	0	203,046
Special Vehicle	23,558	0	59,506	39,799	43,265	0	43,265
Worthless Check Administrative Fee	1,269	0	110	0	1,379	0	1,379
Bond and Interest Funds							
Assisted Living Debt Service	0	0	373,041	367,650	5,391	0	5,391
Business Funds							
Solid Waste and Landfill	367,251	0	475,318	631,808	210,761	33,521	244,282
EMS-Ambulance	0	0	553,218	553,218	0	60	60
Ambulance Equipment	1,946	0	38,192	6,600	33,538	0	33,538
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,737,447</u>	<u>0</u>	<u>10,448,910</u>	<u>11,280,811</u>	<u>2,905,546</u>	<u>137,131</u>	<u>3,042,677</u>

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

PHILLIPS COUNTY, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2018

STATEMENT 1
 Page 3

Cash on Hand		
Treasurer	\$	500
Register of Deeds		20
Landfill		100
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		5,598,637
Checking Accounts		48,049
Money Market Account		65,419
Certificates of Deposit		873,000
Farmers National Bank - Agra, Kansas		
Money Market Account		1,006,371
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		1,109,669
Certificates of Deposit		<u>500,000</u>
Total Cash and Investments		9,701,765
Less Agency Funds per Schedule 3		<u>(6,659,088)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u>3,042,677</u>

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

PHILLIPS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Phillips County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Phillips County (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2018:

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

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

The Kansas Municipal Audit and Accounting Guide (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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regularly 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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, Road & Bridge, EMS-Ambulance, County Health, Appraisers Cost, Election, Conservation, County Fair, Historical Society, Hospital Board, Economic Development, Mental Health, Mental Retardation, Noxious Weed Capital Outlay, and Tourism & Promotion funds were amended in this manner during the year ended December 31, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 trust funds and the following special purpose and business funds:

Special Purpose Funds:

Mental Health
 Mental Retardation
 Special Machinery and Equipment
 County Equipment Reserve
 Special Road & Bridge Improvement
 Special Vehicle
 Register of Deeds Technology
 County Treasurer Technology
 County Clerk Technology
 Attorney's Training
 Law Enforcement Trust
 PCED SPF Reserve
 Diversion

County Health Grants
 EMPG
 Sheriff VIN
 Edgett Donation
 Clark Donation
 Donations
 EMS-CPR Fund
 EMS-Memorial Phillipsburg
 EMS-Memorial Logan
 Multiyear Capital Improvement
 Worthless Check Administrative Fee
 PCED E Community
 EMS/Health/Em Mgmt Bldg Project

Business Fund:

Ambulance Equipment

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.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Conservation, Education Building, Institutional Building, Fire District #1, Fire District #2, Fire District #4, City of Long Island, Beaver Township, Deer Creek Township, Plainview Township, Walnut Township, USD 110, USD 325, USD 326, USD 212, Neighborhood Revitalization, and Bond Supervision Fee funds incurred indebtedness in excess of available cash balances. This appear to be in violation of this statute.

Tax Distributions. K.S.A. 12-1678a states tax distributions shall be made timely to taxing subdivisions: January 20, March 20, June 5, September 20, and October 31. Distributions were made subsequent to these dates which appears to be a violation of this statute.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding checks for more than two years. This appears to be a violation of this statute.

Special Vehicle Fund. K.S.A. 8-145 states that the balance remaining in such fund at the close of any calendar year shall be withdrawn and credited to the General fund of the county prior to June 1 of the following calendar year. The 2017 balance in the Special Vehicle fund was not transferred to the General fund in 2018. This appears to be a violation of this statute.

Heritage Trust Fees. K.S.A. 28-115 requires the county treasurer to remit Heritage Trust Fees quarterly to the state treasurer. The County did not remit these fees to the state as required. This appears to be a violation of this statute.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality 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.

Concentration of Credit Risk. State statues 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.

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 has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$9,701,145 and the bank balance was \$9,870,093. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$871,006 was covered by federal depository insurance and \$8,999,087 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, 2018, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. Phillips County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Phillips County, Kansas, were \$247,566 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the county's proportionate share of the collective net pension liability reported by KPERS was \$2,299,558. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. **Other Long-Term Obligations from Operations**

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 County under this program.

Compensated Absences. The County's compensated absence policy permits employees to earn vacation based on the following schedule for calendar years of completed services:

<u>Completed Years of Service</u>	<u>Vacation Hours Earned</u>
1st year	40 hours
2nd year	80 hours
3rd year	88 hours
4th year	96 hours
5th year through 10th year	120 hours
11th year	128 hours
12th year	136 hours
13th year	144 hours
14th year	152 hours
15th year	160 hours

A maximum of 240 hours vacation pay may be accumulated and carried over each year. The cost of accumulated vacation pay as of December 31, 2018 was \$129,162.

The County's policy regarding sick leave is to allow employees to accumulate one day per month and carry over to the next calendar year a maximum of 120 days of sick leave. Employees are not entitled to any compensation for unused sick leave upon termination, however, if the employee is retiring at or after age sixty-two (62) the employee will be paid for one-half of accumulated unused sick leave. The cost of one-half of the accumulated sick leave as of December 31, 2018 was \$139,975.

6. Special Items

PCED Loan Program. On January 1, 2006 Phillips County implemented a one-half cent sales tax for the purpose of funding Economic Development. PCED offers loans for businesses located in Phillips County. These loans are intended as gap financing for business start-up or expansion and will not be considered as a sole source of capital for any given project. The balance of the outstanding loans as of December 31, 2018 was \$160,819.

7. Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 25,677
General	Employee Benefits	K.S.A. 79-1946	102,835
General	County Health	K.S.A. 79-1946	16,225
General	Appraisers Cost	K.S.A. 79-1946	2,658
General	Ambulance	K.S.A. 79-1946	18,091
Road and Bridge	Special Road and Bridge Improvement	K.S.A. 68-590	48,101
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	23,948
Economic Development	PCED SPF Reserve	K.S.A 19-4103	86,235
PCED SPF Reserve	Economic Development	K.S.A 19-4103	10,000
Ambulance	Ambulance Equipment	K.S.A. 12-110d	38,192
Election	Equipment Reserve	K.S.A. 19-119	6,703

8. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain 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 Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty 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 Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

10. **Liability for Landfill Closure and Post Closure Costs**

Permit No. 0374. State and federal laws and regulations require the County to place a final cover on its Construction and Demolition landfill site. The County is incurring a liability based on the future closure costs that will be incurred. Regulations do not require post closure maintenance or monitoring functions for Construction and Demolition landfill sites.

The engineer estimates the closure liability at year-end would be \$221,659. This liability is based on the use of 100.0 percent of the estimated capacity of the landfill. These amounts are based on what it would cost to perform all closure costs in 2018. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of cost.

The County has opened another landfill site due to the closure of the site under Permit No. 0374, which was closed by the Kansas Department of Health and Environment for contamination.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

Permit No. 0820. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste and Landfill Funds in this financial statement, the County is incurring a liability 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 engineer estimates of closure and post-closure care liability at year-end would be \$524,795. This liability is based on the use of 35.28 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$962,719 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2018. The County expects the landfill to continue to operate for approximately forty-one years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

12. Long-term Debt

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2018, 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>
Certificates of Participation:									
Series 2016 Assisted Living Facility	3.60%	06/30/16	3,127,000	11/01/30	2,780,000	0	270,000	2,510,000	97,650
KDOT Loans:									
Revolving Loan	3.93%	08/14/06	477,191	08/01/26	106,515	0	41,538	64,977	2,093
Capital Leases:									
Kenworth Truck Chassis	1.49%	01/26/15	78,400	01/26/20	47,791	0	15,690	32,101	698
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	258,540	0	26,504	232,036	5,174
Landfill Track Loader	1.74%	04/22/13	219,946	04/26/18	45,498	0	45,498	0	818
2013 Motor Grader	1.49%	04/28/14	100,000	04/28/19	40,852	0	20,268	20,584	635
2016 Motor Grader	1.50%	06/13/16	100,000	06/13/21	79,660	0	20,641	59,019	1,195
2016 Motor Grader	2.00%	12/27/16	100,000	12/27/21	80,746	0	19,584	61,162	1,632
2016 Motor Grader	2.95%	01/15/18	90,000	01/30/23	0	90,000	0	90,000	0
2003 Motor Grader	3.40%	12/03/18	100,000	12/27/21	0	100,000	0	100,000	0
Total Capital Leases					<u>553,087</u>	<u>190,000</u>	<u>148,185</u>	<u>594,902</u>	<u>10,152</u>
Total Contractual Indebtedness					<u>3,439,602</u>	<u>190,000</u>	<u>459,723</u>	<u>3,169,879</u>	<u>109,895</u>

12. Long-term Debt - (Continued)

Current maturities of long-term debt for Phillips County, Kansas through maturity are as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>Total</u>
PRINCIPAL								
Certificates of Participation:								
Series 2016 Assisted Living Facility	180,000	185,000	190,000	195,000	205,000	1,140,000	415,000	2,510,000
KDOT Loans:								
Revolving Loan	43,171	21,806	0	0	0	0	0	64,977
Capital Leases:								
Kenworth Truck Chassis	15,911	16,190	0	0	0	0	0	32,101
Property & Equipment Lease	27,035	27,575	28,127	28,689	29,263	91,347	0	232,036
Landfill Track Loader	0	0	0	0	0	0	0	0
2013 Motor Grader	20,584	0	0	0	0	0	0	20,584
2016 Motor Grader	20,951	21,265	16,803	0	0	0	0	59,019
2016 Motor Grader	19,993	20,390	20,779	0	0	0	0	61,162
2016 Motor Grader	16,884	17,491	18,002	18,538	19,085	0	0	90,000
2003 Motor Grader	<u>18,687</u>	<u>19,315</u>	<u>19,979</u>	<u>20,658</u>	<u>21,361</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Capital Leases	<u>140,045</u>	<u>122,226</u>	<u>103,690</u>	<u>67,885</u>	<u>69,709</u>	<u>91,347</u>	<u>0</u>	<u>594,902</u>
TOTAL PRINCIPAL	<u>363,216</u>	<u>329,032</u>	<u>293,690</u>	<u>262,885</u>	<u>274,709</u>	<u>1,231,347</u>	<u>415,000</u>	<u>3,169,879</u>

12. Long-term Debt - (Continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2033</u>	<u>Total</u>
INTEREST								
Certificates of Participation:								
Series 2016 Assisted Living Facility	88,740	82,260	75,510	68,670	61,560	190,710	17,010	584,460
KDOT Loans:								
Revolving Loan	2,554	857	0	0	0	0	0	3,411
Capital Leases:								
Kenworth Truck Chassis	478	198	0	0	0	0	0	676
Property & Equipment Lease	4,643	4,103	3,551	2,989	2,415	3,686	0	21,387
Landfill Track Loader	0	0	0	0	0	0	0	0
2013 Motor Grader	319	0	0	0	0	0	0	319
2016 Motor Grader	885	571	252	0	0	0	0	1,708
2016 Motor Grader	1,224	826	437	0	0	0	0	2,487
2016 Motor Grader	2,655	2,157	1,645	1,110	563	0	0	8,130
2003 Motor Grader	3,400	2,772	2,108	1,429	726	0	0	10,435
Total Capital Leases	<u>13,604</u>	<u>10,627</u>	<u>7,993</u>	<u>5,528</u>	<u>3,704</u>	<u>3,686</u>	<u>0</u>	<u>45,142</u>
TOTAL INTEREST	<u>104,898</u>	<u>93,744</u>	<u>83,503</u>	<u>74,198</u>	<u>65,264</u>	<u>194,396</u>	<u>17,010</u>	<u>633,013</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 468,114</u>	<u>422,776</u>	<u>377,193</u>	<u>337,083</u>	<u>339,973</u>	<u>1,425,743</u>	<u>432,010</u>	<u>3,802,892</u>

PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

PHILLIPS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Funds					
General	\$ 2,299,545	34,885	2,334,430	2,032,281	(302,149)
Special Purpose Funds					
Road and Bridge	2,525,203	7,672	2,532,875	2,404,253	(128,622)
Historical Society	19,000	0	19,000	14,213	(4,787)
Conservation	17,500	0	17,500	16,979	(521)
Election	68,500	0	68,500	60,343	(8,157)
Appraiser's Cost	146,500	0	146,500	139,422	(7,078)
Noxious Weed	184,400	0	184,400	181,225	(3,175)
Noxious Weed Capital Outlay	126,000	0	126,000	125,484	(516)
County Health	676,778	0	676,778	592,377	(84,401)
Employee Benefits	1,893,138	0	1,893,138	1,795,974	(97,164)
Special Alcohol Program	30,794	0	30,794	5,687	(25,107)
County Hospital	449,379	0	449,379	400,979	(48,400)
Mental Health	48,860	0	48,860	44,227	*
Mental Retardation	62,500	0	62,500	55,801	*
Economic Development	474,874	0	474,874	439,566	(35,308)
County Fair	29,000	0	29,000	27,977	(1,023)
Tourism and Convention	24,600	0	24,600	24,516	(84)
Local Emergency Planning Committee	12,501	0	12,501	527	(11,974)
Phillips County 911	157,454	0	157,454	157,454	0
Bond and Interest Funds					
Assisted Living Debt Service	385,143	0	385,143	367,650	(17,493)
Business Funds					
Solid Waste and Landfill	633,993	0	633,993	631,808	(2,185)
EMS-Ambulance	708,850	38,823	747,673	553,218	(194,455)

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,183,239	1,190,571	(7,332)
Delinquent Tax	18,707	15,823	2,884
Motor Vehicle Tax	110,891	102,896	7,995
Recreational Vehicle Tax	2,943	2,720	223
16/20M Tax	19,179	20,264	(1,085)
Commercial Vehicle Tax	20,897	9,061	11,836
Watercraft Tax	520	535	(15)
In Lieu (IRB's)	28,346	29,750	(1,404)
Intangible Tax	18,430	22,000	(3,570)
Intergovernmental			
District Coroner	328	350	(22)
Licenses, Fees and Permits			
Mortgage Registration	17,812	20,000	(2,188)
County Officer Fees	50,337	35,000	15,337
Filing Fees	11	1,150	(1,139)
CMB Fees	200	200	0
Antique Fee	2,265	3,000	(735)
Other Fees	8,108	12,500	(4,392)
Copies	1,075	1,250	(175)
Charges for Services			
City Law Enforcement Contract	302,485	346,750	(44,265)
Miscellaneous	25,146	0	25,146
Interest on Idle Funds	39,625	25,000	14,625
Interest on Tax Collections	15,126	20,000	(4,874)
Transfer from Special Vehicle	0	0	0
Reimbursed Expense	34,885	0	34,885
Total Receipts	<u>1,900,555</u>	<u>1,858,820</u>	<u>41,735</u>

(Continued)

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 66,893	75,000	(8,107)
County Clerk	113,248	113,500	(252)
County Treasurer	168,003	171,000	(2,997)
County Attorney	64,962	66,945	(1,983)
County Counselor	36,440	37,000	(560)
Register of Deeds	58,341	64,225	(5,884)
Sheriff	818,054	820,000	(1,946)
Unified Court - Operating	25,982	24,000	1,982
Unified Court - Attorney	93,183	90,000	3,183
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	277,681	340,000	(62,319)
Coroner	7,811	6,300	1,511
Emergency Preparedness	53,527	62,925	(9,398)
Data Processing	37,874	50,000	(12,126)
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	4,086	4,086	0
Juvenile Detention	3,617	2,200	1,417
NWKS Domestic & Sexual Violence	500	500	0
Child Advocacy Center	5,000	5,000	0
Neighborhood Revitalization Rebates	7,406	16,000	(8,594)
GIS Mapping	14,187	20,000	(5,813)
Transfer to Employee Benefits	102,835	0	102,835
Transfer to County Equipment Reserve	25,677	204,264	(178,587)
Transfer to Appraisers Cost	2,658	5,000	(2,342)
Transfer to LEPC	0	5,100	(5,100)
Transfer to County Health	16,225	100,000	(83,775)
Transfer to Soil Conservation	0	3,500	(3,500)
Transfer to EMS-Ambulance	18,091	0	18,091
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	<u>0</u>	<u>34,885</u>	<u>(34,885)</u>
 Total Expenditures	 <u>2,032,281</u>	 <u>2,334,430</u>	 <u>(302,149)</u>
 Receipts Over (Under) Expenditures	 (131,726)		
Unencumbered Cash, Beginning	<u>376,162</u>		
 Unencumbered Cash, Ending	 <u>\$ 244,436</u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

ROAD & BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,591,982	1,601,822	(9,840)
Delinquent Tax	28,251	12,213	16,038
Motor Vehicle Tax	175,115	156,704	18,411
Recreational Vehicle Tax	4,623	4,143	480
16/20M Tax	34,685	30,863	3,822
Commercial Vehicle Tax	13,055	13,797	(742)
Watercraft Tax	792	816	(24)
Intangible Tax	0	100	(100)
Intergovernmental			
Special City/County Highway	427,000	430,943	(3,943)
State Equalization	1,835	0	1,835
Miscellaneous	7,637	0	7,637
Sale of Equipment	62,150	0	62,150
Materials Sold	49,456	0	49,456
Reimbursed Expense	<u>7,672</u>	<u>0</u>	<u>7,672</u>
 Total Receipts	 <u>2,404,253</u>	 <u>2,251,401</u>	 <u>152,852</u>
Expenditures:			
Personal Services	776,172	809,648	(33,476)
Contractual Services	263,245	300,000	(36,755)
Commodities	1,020,632	1,215,987	(195,355)
Capital Outlay	160,007	56,100	103,907
Property & Equipment Lease Payments	92,465	97,744	(5,279)
Kansas Department of Transportation Loan Principal	41,538	41,538	0
Kansas Department of Transportation Loan Interest	2,093	4,186	(2,093)
Transfer to Special Machinery and Equipment	0	0	0
Transfer to Special Road and Bridge Improvement	48,101	0	48,101
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	<u>0</u>	<u>7,672</u>	<u>(7,672)</u>
 Total Expenditures	 <u>2,404,253</u>	 <u>2,532,875</u>	 <u>(128,622)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND

SCHEDULE 2

Page 4

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,665	12,751	(86)
Delinquent Tax	188	107	81
Motor Vehicle Tax	1,268	1,247	21
Recreational Vehicle Tax	34	33	1
16/20M Tax	168	246	(78)
Commercial Vehicle Tax	92	110	(18)
Watercraft Tax	6	6	0
Total Receipts	14,421	14,500	(79)
Expenditures:			
Appropriations	14,213	19,000	(4,787)
Receipts Over (Under) Expenditures	208		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 208		

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND

SCHEDULE 2

Page 5

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 12,248	12,357	(109)
Delinquent Tax	202	159	43
Motor Vehicle Tax	1,240	1,127	113
Recreational Vehicle Tax	33	30	3
16/20M Tax	232	222	10
Commercial Vehicle Tax	92	99	(7)
Watercraft Tax	6	6	0
Total Receipts	14,053	14,000	53
Expenditures:			
Appropriations	16,979	17,500	(521)
Receipts Over (Under) Expenditures	(2,926)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ (2,926)		

PHILLIPS COUNTY, KANSAS
ELECTION FUND

SCHEDULE 2

Page 6

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 53,753	54,106	(353)
Delinquent Tax	689	174	515
Motor Vehicle Tax	4,639	4,344	295
Recreational Vehicle Tax	123	115	8
16/20M Tax	775	856	(81)
Commercial Vehicle Tax	342	382	(40)
Watercraft Tax	22	23	(1)
Total Receipts	60,343	60,000	343
Expenditures:			
Personal Services	3,630	6,000	(2,370)
Contractual Services	49,394	42,700	6,694
Commodities	616	9,800	(9,184)
Transfer to Equipment Reserve	6,703	10,000	(3,297)
Total Expenditures	60,343	68,500	(8,157)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND

SCHEDULE 2

Page 7

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	\$ 118,507	119,258	(751)
Delinquent Tax	1,852	750	1,102
Motor Vehicle Tax	11,791	10,895	896
Recreational Vehicle Tax	313	288	25
16/20M Tax	2,075	2,146	(71)
Commercial Vehicle Tax	872	959	(87)
Watercraft Tax	55	57	(2)
Miscellaneous	1,149	0	1,149
Reimbursed Expense	150	0	150
Transfer from General	2,658	5,000	(2,342)
Total Receipts	139,422	139,353	69
Expenditures:			
Personal Services	122,990	123,700	(710)
Contractual Services	7,471	10,800	(3,329)
Commodities	1,329	4,000	(2,671)
Capital Outlay	7,632	8,000	(368)
Total Expenditures	139,422	146,500	(7,078)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 89,134	89,648	(514)
Delinquent Tax	1,387	1,200	187
Motor Vehicle Tax	8,654	7,935	719
Recreational Vehicle Tax	229	210	19
16/20M Tax	1,573	1,563	10
Commercial Vehicle Tax	641	699	(58)
Watercraft Tax	40	41	(1)
Sales	<u>79,567</u>	<u>83,844</u>	<u>(4,277)</u>
 Total Receipts	 <u>181,225</u>	 <u>185,140</u>	 <u>(3,915)</u>
Expenditures:			
Personal Services	\$ 43,544	54,500	(10,956)
Contractual Services	6,280	5,800	480
Commodities	98,463	124,100	(25,637)
Capital Outlay	5,822	0	5,822
Property and Equipment Lease Payment	3,168	0	3,168
Transfer to Noxious Weed Capital Outlay	<u>23,948</u>	<u>0</u>	<u>23,948</u>
 Total Expenditures	 <u>181,225</u>	 <u>184,400</u>	 <u>(3,175)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2

Page 9

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 0	0	0
Transfer from Noxious Weed	23,948	0	23,948
Total Receipts	23,948	0	23,948
Expenditures:			
Capital Outlay	125,484	126,000	(516)
Transfer to Noxious Weed	0	0	0
Total Expenditures	125,484	126,000	(516)
Receipts Over (Under) Expenditures	(101,536)		
Unencumbered Cash, Beginning	125,976		
Unencumbered Cash, Ending	\$ 24,440		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 199,853	201,110	(1,257)
Delinquent Tax	2,062	1,513	549
Motor Vehicle Tax	11,745	10,691	1,054
Recreational Vehicle Tax	311	283	28
16/20M Tax	2,191	2,106	85
Commercial Vehicle Tax	872	941	(69)
Watercraft Tax	54	56	(2)
Charges for Services	159,368	136,000	23,368
Charges for Contracts	28,970	10,000	18,970
Medicare/Medicaid/SRS	116,948	110,000	6,948
Donations	0	300	(300)
Grant Reimbursement	53,778	0	53,778
Transfer from General	16,225	100,000	(83,775)
Total Receipts	592,377	573,000	19,377
Expenditures:			
Personal Services	\$ 397,740	390,000	7,740
Contractual Services	194,637	207,000	(12,363)
Commodities	0	26,000	(26,000)
Capital Outlay	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	53,778	(53,778)
Total Expenditures	592,377	676,778	(84,401)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,461,522	1,470,539	(9,017)
Delinquent Tax	22,041	20,000	2,041
Motor Vehicle Tax	142,044	140,084	1,960
Recreational Vehicle Tax	3,806	3,704	102
16/20M Tax	18,277	27,590	(9,313)
Commercial Vehicle Tax	10,318	12,333	(2,015)
Watercraft Tax	708	730	(22)
Transfer from General	102,835	0	102,835
Reimbursed Expense	<u>34,423</u>	<u>20,000</u>	<u>14,423</u>
Total Receipts	<u>1,795,974</u>	<u>1,694,980</u>	<u>100,994</u>
Expenditures:			
Social Security	231,932	240,000	(8,068)
KPERs	247,566	300,000	(52,434)
KPERs Insurance	29,064	24,500	4,564
Health Insurance Cost	556,710	566,800	(10,090)
Health Insurance Claims	663,050	660,100	2,950
Life Insurance	3,856	3,750	106
Unemployment	2,578	22,000	(19,422)
Workers Compensation	61,218	74,488	(13,270)
Miscellaneous	<u>0</u>	<u>1,500</u>	<u>(1,500)</u>
Total Expenditures	<u>1,795,974</u>	<u>1,893,138</u>	<u>(97,164)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
 Page 12

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 7,097	5,400	1,697
Miscellaneous	0	0	0
Total Income	7,097	5,400	1,697
Expenditures:			
Contractual Services	5,687	30,794	(25,107)
Receipts Over (Under) Expenditures	1,410		
Unencumbered Cash, Beginning	47,351		
Unencumbered Cash, Ending	\$ 48,761		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND

SCHEDULE 2

Page 13

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 356,714	358,592	(1,878)
Delinquent Tax	5,547	5,432	115
Motor Vehicle Tax	34,629	31,739	2,890
Recreational Vehicle Tax	917	839	78
16/20M Tax	6,291	6,251	40
Commercial Vehicle Tax	2,566	2,794	(228)
Watercraft Tax	160	165	(5)
Total Receipts	406,824	405,812	1,012
Expenditures:			
Appropriations	400,979	449,379	(48,400)
Receipts Over (Under) Expenditures	5,845		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 5,845		

PHILLIPS COUNTY, KANSAS

MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 38,828	39,089	(261)
Delinquent Tax	664	790	(126)
Motor Vehicle Tax	4,158	3,783	375
Recreational Vehicle Tax	110	100	10
16/20M Tax	775	745	30
Commercial Vehicle Tax	309	333	(24)
Watercraft Tax	19	20	(1)
	<u>44,863</u>	<u>44,860</u>	<u>3</u>
Total Receipts			
Expenditures:			
Appropriations	<u>44,227</u>	<u>48,860</u>	<u>(4,633)</u>
Receipts Over (Under) Expenditures	636		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 636</u>		

* Exempt from Budget Law per K.S.A. 19-4007

PHILLIPS COUNTY, KANSAS
MENTAL RETARDATION FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>*Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 48,998	49,302	(304)
Delinquent Tax	837	915	(78)
Motor Vehicle Tax	5,240	4,772	468
Recreational Vehicle Tax	139	126	13
16/20M Tax	977	940	37
Commercial Vehicle Tax	389	420	(31)
Watercraft Tax	<u>24</u>	<u>25</u>	<u>(1)</u>
Total Receipts	<u>56,604</u>	<u>56,500</u>	<u>104</u>
Expenditures:			
Appropriations	<u>55,801</u>	<u>62,500</u>	<u>(6,699)</u>
Receipts Over (Under) Expenditures	803		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 803</u>		

* Exempt from Budget Law per K.S.A. 19-4007

PHILLIPS COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2

Page 16

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	\$ 374,584	370,026	4,558
Grants	25,875	2,500	23,375
E-Community - Administrative Grant	0	5,333	(5,333)
ROZ	0	25,875	(25,875)
Transfer from SPF Reserve	10,000	30,875	(20,875)
Interest on Idle Funds	2,560	1,120	1,440
Reimbursed Expense	2,770	0	2,770
Total Receipts	<u>415,789</u>	<u>435,729</u>	<u>(19,940)</u>
Expenditures:			
Personal Services	\$ 119,757	125,954	(6,197)
Contractual Services	27,310	40,120	(12,810)
Commodities	0	1,800	(1,800)
Capital Outlay	743	2,500	(1,757)
Special Projects	205,521	214,500	(8,979)
Transfer to PCED SPF Reserve	86,235	90,000	(3,765)
Total Expenditures	<u>439,566</u>	<u>474,874</u>	<u>(35,308)</u>
Receipts Over (Under) Expenditures	(23,777)		
Unencumbered Cash, Beginning	87,130		
Unencumbered Cash, Ending	<u>\$ 63,353</u>		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND

SCHEDULE 2

Page 17

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 24,737	24,898	(161)
Delinquent Tax	396	109	287
Motor Vehicle Tax	2,509	2,273	236
Recreational Vehicle Tax	66	60	6
16/20M Tax	477	448	29
Commercial Vehicle Tax	186	200	(14)
Watercraft Tax	11	12	(1)
Total Receipts	28,382	28,000	382
Expenditures:			
Appropriations	27,977	29,000	(1,023)
Receipts Over (Under) Expenditures	405		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 405		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND

SCHEDULE 2

Page 18

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	\$ 24,516	<u>24,600</u>	<u>(84)</u>
Expenditures:			
Appropriations	<u>24,516</u>	<u>24,600</u>	<u>(84)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2

Page 19

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales of Assets	0	0	0
Transfer from General	0	5,100	(5,100)
Total Receipts	<u>0</u>	<u>5,100</u>	<u>(5,100)</u>
Expenditures:			
Contractual Services	0	5,900	(5,900)
Commodities	0	1,300	(1,300)
Capital Outlay	527	5,301	(4,774)
Total Expenditures	<u>527</u>	<u>12,501</u>	<u>(11,974)</u>
Receipts Over (Under) Expenditures	(527)		
Unencumbered Cash, Beginning	<u>3,951</u>		
Unencumbered Cash, Ending	<u>\$ 3,424</u>		

PHILLIPS COUNTY, KANSAS
 PHILLIPS COUNTY 911 FUND

SCHEDULE 2

Page 20

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 8,868	0	8,868
911 Tax	<u>49,947</u>	<u>50,000</u>	<u>(53)</u>
Total Receipts	<u>58,815</u>	<u>50,000</u>	<u>8,815</u>
Expenditures:			
Contractual Services	29,231	30,000	(769)
Capital Outlay	<u>49,022</u>	<u>127,454</u>	<u>(78,432)</u>
Total Expenditures	<u>78,253</u>	<u>157,454</u>	<u>(79,201)</u>
Receipts Over (Under) Expenditures	(19,438)		
Unencumbered Cash, Beginning	<u>123,330</u>		
Unencumbered Cash, Ending	<u>\$ 103,892</u>		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE

SCHEDULE 2

Page 21

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 178,386	179,296	(910)
Delinquent Tax	2,537	0	2,537
Motor Vehicle Tax	17,317	15,869	1,448
Recreational Vehicle Tax	459	420	39
16/20M Tax	3,146	3,125	21
Commerical Vehicle Tax	1,283	1,397	(114)
Watercraft Tax	80	83	(3)
Assisted Living Center	169,833	184,953	(15,120)
Total Receipts	373,041	385,143	(12,102)
Expenditures:			
Principal	270,000	270,000	0
Interest	97,650	97,650	0
COP Reserve	0	7,493	(7,493)
Cash Basis Reserve	0	10,000	(10,000)
Total Expenditures	367,650	385,143	(17,493)
Receipts Over (Under) Expenditures	5,391		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 5,391		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND

SCHEDULE 2

Page 22

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 53,993	54,328	(335)
Delinquent Tax	1,780	0	1,780
Motor Vehicle Tax	14,883	13,061	1,822
Recreational Vehicle Tax	392	345	47
16/20M Tax	3,146	2,572	574
Commercial Vehicle Tax	1,115	1,150	(35)
Watercraft Tax	66	68	(2)
Charges for Services	390,585	380,000	10,585
Grants	2,395	0	2,395
Miscellaneous	6,313	0	6,313
Interest on Idle Funds	650	0	650
	<u>475,318</u>	<u>451,524</u>	<u>23,794</u>
Expenditures:			
Personal Services	281,134	265,000	16,134
Contractual Services	142,333	183,895	(41,562)
Commodities	114,602	110,000	4,602
Capital Outlay	31,035	10,000	21,035
Lease Payments	62,704	62,703	1
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	2,395	(2,395)
	<u>631,808</u>	<u>633,993</u>	<u>(2,185)</u>
Receipts Over (Under) Expenditures	(156,490)		
Unencumbered Cash, Beginning	<u>367,251</u>		
Unencumbered Cash, Ending	<u>\$ 210,761</u>		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND

SCHEDULE 2

Page 23

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 151,806	152,753	(947)
Delinquent Tax	1,698	0	1,698
Motor Vehicle Tax	10,161	9,302	859
Recreational Vehicle Tax	269	246	23
16/20M Tax	1,854	1,832	22
Commercial Vehicle Tax	753	819	(66)
Watercraft	47	48	(1)
Charges for Services	318,866	325,000	(6,134)
Transfer from General	18,091	0	18,091
Grants	9,850	0	9,850
Donations	1,000	0	1,000
Reimbursed Expense	38,823	0	38,823
Total Receipts	553,218	490,000	63,218
Expenditures:			
Personal Services	316,070	385,000	(68,930)
Contractual Services	113,977	142,000	(28,023)
Commodities	68,669	127,000	(58,331)
Capital Outlay	16,310	30,000	(13,690)
Transfer to Ambulance Equipment	38,192	15,000	23,192
Adjustment for Qualifying Budget Credit:			
Excess Grants		9,850	(9,850)
Reimbursed Expense	0	38,823	(38,823)
Total Expenditures	553,218	747,673	(194,455)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	Special Machinery and Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Kansas Department of Transportation	\$ 0	0	72,667	0
Lease Proceeds	0	0	190,000	0
Sale of Assets	0	2,905	0	0
Transfer from Ambulance	0	0	0	38,192
Transfer from Election	0	6,703	0	0
Transfer from General	0	25,677	0	0
Transfer from Road and Bridge	0	0	48,101	0
	<u>0</u>	<u>0</u>	<u>48,101</u>	<u>0</u>
 Total Receipts	 <u>0</u>	 <u>35,285</u>	 <u>310,768</u>	 <u>38,192</u>
Expenditures:				
Contractual	0	0	60,012	0
Capital Outlay	16,000	49,699	891,518	6,600
Lease Payment	0	0	0	0
	<u>16,000</u>	<u>49,699</u>	<u>951,530</u>	<u>6,600</u>
 Total Expenditures	 <u>16,000</u>	 <u>49,699</u>	 <u>951,530</u>	 <u>6,600</u>
 Receipts Over (Under) Expenditures	 (16,000)	 (14,414)	 (640,762)	 31,592
Unencumbered Cash, Beginning	<u>40,239</u>	<u>409,993</u>	<u>1,123,273</u>	<u>1,946</u>
 Unencumbered Cash, Ending	 <u>\$ 24,239</u>	 <u>395,579</u>	 <u>482,511</u>	 <u>33,538</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Register of Deeds Technology</u>	<u>County Treasurer Technology</u>	<u>County Clerk Technology</u>
Receipts:			
Fees	\$ 6,474	1,619	1,619
Reimbursed Expense	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>6,474</u>	<u>1,619</u>	<u>1,619</u>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	<u>2,972</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>2,972</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	3,502	1,619	1,619
Unencumbered Cash, Beginning	<u>67,070</u>	<u>5,419</u>	<u>4,769</u>
Unencumbered Cash, Ending	\$ <u><u>70,572</u></u>	<u><u>7,038</u></u>	<u><u>6,388</u></u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	\$ 1,242	6,589	9,146	0
Sale of Equipment	0	3,350	0	0
Grants	0	1,400	0	0
Miscellaneous	0	4,671	0	0
Sheriff VINS	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,482</u>
Total Receipts	<u>1,242</u>	<u>16,010</u>	<u>9,146</u>	<u>8,482</u>
Expenditures:				
Contractual Services	1,460	12,154	5,798	10,214
Transfer to Equipment Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,460</u>	<u>12,154</u>	<u>5,798</u>	<u>10,214</u>
Receipts Over (Under) Expenditures	(218)	3,856	3,348	(1,732)
Unencumbered Cash, Beginning	<u>11,753</u>	<u>10,988</u>	<u>24,652</u>	<u>5,797</u>
Unencumbered Cash, Ending	<u>\$ 11,535</u>	<u>14,844</u>	<u>28,000</u>	<u>4,065</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	\$ 65,000	13,542	57,493	15,996
Miscellaneous	0	6,673	0	0
Loan Payments	70,521	58,279	0	0
Reimbursed Expenses	2,429	0	0	0
Transfer from Economic Development	<u>86,235</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>224,185</u>	<u>78,494</u>	<u>57,493</u>	<u>15,996</u>
Expenditures:				
Grant Expenses	9,085	13,193	53,778	8,960
Business Loans	14,557	0	0	0
Contractual Services	0	64,356	0	0
Transfer to Economic Development	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>33,642</u>	<u>77,549</u>	<u>53,778</u>	<u>8,960</u>
Receipts Over (Under) Expenditures	190,543	945	3,715	7,036
Unencumbered Cash, Beginning	<u>559,256</u>	<u>21,797</u>	<u>25,386</u>	<u>22,358</u>
Unencumbered Cash, Ending	<u>\$ 749,799</u>	<u>22,742</u>	<u>29,101</u>	<u>29,394</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Edgett Donation</u>	<u>Clark Donation</u>	<u>Donations</u>	<u>EMS/Health/ Em Mgmt Bldg Project</u>
Receipts:				
State of Kansas	\$ 0	0	0	0
Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
Expenditures:				
Contractual	0	0	0	0
Commodities	<u>925</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>925</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(925)	0	0	100
Unencumbered Cash, Beginning	<u>1,400</u>	<u>496</u>	<u>33,717</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>475</u>	<u>496</u>	<u>33,717</u>	<u>100</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	<u>EMS - CPR Fund</u>	<u>EMS Memorial Phillipsburg</u>	<u>EMS Memorial Logan</u>
Receipts:			
State of Kansas	\$ 0	0	0
Donations	<u>9,751</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>9,751</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual	0	0	0
Operations	<u>11,329</u>	<u>442</u>	<u>120</u>
Total Expenditures	<u>11,329</u>	<u>442</u>	<u>120</u>
Receipts Over (Under) Expenditures	(1,578)	(442)	(120)
Unencumbered Cash, Beginning	<u>3,726</u>	<u>2,496</u>	<u>212</u>
Unencumbered Cash, Ending	\$ <u>2,148</u>	<u>2,054</u>	<u>92</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Funds

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	Multi-year Capital Improvement	Special Vehicle	Worthless Check Administrative Fee
Receipts:			
Fees	\$ 0	58,128	110
Reimbursed Expenses	3,400	0	0
Miscellaneous	<u>0</u>	<u>1,378</u>	<u>0</u>
 Total Receipts	 <u>3,400</u>	 <u>59,506</u>	 <u>110</u>
Expenditures:			
Personal Services	0	9,381	0
Contractual Services	0	12,588	0
Commodities	0	17,830	0
Capital Outlay	5,080	0	0
Transfer to General	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>5,080</u>	 <u>39,799</u>	 <u>0</u>
Receipts Over (Under) Expenditures	(1,680)	19,707	110
Unencumbered Cash, Beginning	<u>204,726</u>	<u>23,558</u>	<u>1,269</u>
Unencumbered Cash, Ending	\$ <u>203,046</u>	<u>43,265</u>	<u>1,379</u>

PHILLIPS COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,444,911	10,260,575	9,900,014	6,805,472
Advance Tax	12,113	6,959	17,331	1,741
Motor Vehicle License	(102)	601,189	599,328	1,759
Sales Tax	26,359	442,582	434,477	34,464
Motor Vehicle Tax	184,992	924,965	986,159	123,798
Recreational Vehicle Tax	4,141	23,575	25,774	1,942
Commercial Vehicle Tax	2,471	197,655	193,768	6,358
Delinquent Personal Tax	11,776	24,393	35,025	1,144
County Sale	56,150	124,473	134,991	45,632
Tax Judgments	5,965	0	5,965	0
Tax Escrow	530	2,600	0	3,130
Neighborhood Revitalization	0	161,068	170,865	(9,797)
Interest on Investments	0	45,590	45,590	0
Interest on Taxes	0	15,528	15,528	0
Insufficient Funds Check	(240)	1,529	1,289	0
Antique Tax	0	3,719	3,719	0
Total Distributable Funds	<u>6,749,066</u>	<u>12,836,400</u>	<u>12,569,823</u>	<u>7,015,643</u>
State Funds:				
Education Building	0	69,150	84,423	(15,273)
Institutional Building	0	34,575	42,212	(7,637)
Total State Funds	<u>0</u>	<u>103,725</u>	<u>126,635</u>	<u>(22,910)</u>
Subdivision Funds:				
Libraries	0	184,080	184,080	0
Irrigation Districts	0	109,165	109,165	0
Cities	0	1,286,265	1,285,841	424
Townships	0	46,399	47,715	(1,316)
School Districts	0	3,093,570	3,407,215	(313,645)
Cemeteries	0	8,921	8,750	171
Extension District	0	142,723	140,743	1,980
Fire Districts	41	183,574	220,605	(36,990)
Total Subdivision Funds	<u>41</u>	<u>5,054,697</u>	<u>5,404,114</u>	<u>(349,376)</u>

PHILLIPS COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 2,031	140,144	140,593	1,582
Register of Deeds	994	74,328	74,741	581
Clerk of District Court	7,165	350,894	347,604	10,455
County Treasurer:				
Corporate Plan Employee Claims	124,314	2,168,120	2,292,434	0
Bond Supervision Fee	0	25	50	(25)
Heritage Trust	2,746	3,237	3,529	2,454
Revolving Cash	0	52,655	52,655	0
County Officer Fees	0	47,564	47,564	0
Fish & Game Licenses	0	3,550	3,550	0
Cereal Malt Beverage Stamp	0	50	50	0
Payroll Withholding	0	1,961,082	1,960,424	658
Mortgage Registration	0	22,132	22,132	0
Over/Under	0	994	994	0
Unclaimed Legacies	26	0	0	26
Total Officer Accounts	<u>137,276</u>	<u>4,824,775</u>	<u>4,946,320</u>	<u>15,731</u>
Total Agency Funds	<u>\$ 6,886,383</u>	<u>22,819,597</u>	<u>23,046,892</u>	<u>6,659,088</u>