PHILLIPS COUNTY, KANSAS

Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement and Regulatory-Required
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For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
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, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
4) Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit 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, and 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
October 31, 2022

PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 299,067	0	2,069,311	2,230,827	137,551	24,219	161,770
Special Purpose Funds							
Road and Bridge	34,017	0	2,510,626	2,531,449	13,194	10,779	23,973
Historical Society	0	0	14,198	14,198	0	0	0
Conservation	0	0	16,749	16,749	0	0	0
Election	0	0	59,091	32,065	27,026	0	27,026
Appraiser's Cost	9,133	0	137,092	119,972	26,253	31	26,284
Noxious Weed	0	0	161,289	161,289	0	0	0
Noxious Weed Capital Outlay	19,959	0	0	13,630	6,329	0	6,329
County Health	24,074	0	673,914	697,988	0	320	320
Employee Benefits	19,861	0	2,095,310	2,045,197	69,974	0	69,974
Special Alcohol Program	19,473	0	7,514	12,514	14,473	0	14,473
County Hospital	0	0	444,108	444,108	0	0	0
Mental Health	0	0	40,652	40,652	0	0	0
Mental Retardation	0	0	55,616	55,616	0	0	0
Economic Development	98,223	0	479,674	551,716	26,181	2,875	29,056
County Fair	0	0	27,510	27,510	0	0	0
Tourism and Convention	0	0	42,510	42,510	0	0	0
Local Emergency Planning Committee	2,181	0	10,000	622	11,559	117	11,676
Phillips County 911	152,441	0	93,241	53,071	192,611	0	192,611
Special Machinery and Equipment	0	0	313,316	313,316	0	0	0
County Equipment Reserve	388,569	0	8,725	69,196	328,098	0	328,098
Special Road and Bridge Improvement	0	0	501,243	0	501,243	0	501,243
Insurance Reserve	315,478	0	1,105,245	921,831	498,892	0	498,892
Register of Deeds Technology	83,324	0	8,722	237	91,809	0	91,809
County Treasurer Technology	10,440	0	2,181	0	12,621	0	12,621
County Clerk Technology	3,383	0	2,181	1,160	4,404	0	4,404

(Continued)

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

PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 13,092	0	1,541	1,843	12,790	0	12,790
Law Enforcement Trust	4,291	0	21,309	17,233	8,367	3,445	11,812
Diversion	26,549	0	17,475	11,969	32,055	323	32,378
Sheriff VIN	3,281	0	9,440	8,826	3,895	250	4,145
PCED SPF Reserve	731,118	0	443,595	12,709	1,162,004	0	1,162,004
PCED E Community	16,663	0	87,567	90,837	13,393	0	13,393
County Health Grants	3,748	0	91,775	75,000	20,523	0	20,523
EMPG	41,350	0	16,445	10,651	47,144	0	47,144
COVID-19 Grant	1,651	0	74,696	721	75,626	817	76,443
SPARK Grant	20,000	0	0	20,000	0	0	0
CDBG/CV Grant	0	0	1,200	1,200	0	0	0
ARPA Grant	0	0	508,408	385,830	122,578	0	122,578
Multiyear Capital Improvement	70,591	0	14,880	85,471	0	0	0
Donations	33,717	0	0	19,805	13,912	0	13,912
EMS/Health/Em Mgmt Bldg Project	3,468	0	2	0	3,470	0	3,470
EMS CPR Fund	3,694	0	11,565	14,051	1,208	0	1,208
EMS Memorial - Phillipsburg	3,939	0	6,697	7,711	2,925	0	2,925
EMS Memorial - Logan	92	0	1,030	35	1,087	0	1,087
Veterans Memorial	0	0	4,106	0	4,106	0	4,106
Special Vehicle	(956)	0	68,095	67,139	0	0	0
Worthless Check Administrative Fee	1,519	0	60	0	1,579	0	1,579
Law Enforcement Forfeiture Trust	1,772	0	0	1,700	72	0	72
Prosecutor's Forfeiture Trust	719	0	0	0	719	0	719
Bond and Interest Funds							
Assisted Living Debt Service	6,347	0	247,500	249,065	4,782	0	4,782
Business Funds							
Solid Waste and Landfill	173,727	0	824,826	744,484	254,069	4,867	258,936
EMS-Ambulance	0	0	530,261	530,261	0	1,126	1,126
Ambulance Equipment	89,920	0	155,523	0	245,443	0	245,443
Total Reporting Entity (Excluding Agency Funds)	**$ 2,729,915**	**0**	**14,018,014**	**12,753,964**	**3,993,965**	**49,169**	**4,043,134**

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, 2021

Cash on Hand		
Treasurer	$	500
Register of Deeds		20
Landfill		100
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		8,669,415
Checking Accounts		169,007
Money Market Account		65,705
Certificates of Deposit		873,000
Farmers National Bank - Agra, Kansas		
Money Market Account		1,001,821
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		1,003,888
Certificates of Deposit		500,000
Total Cash and Investments		12,783,456
Less Agency Funds per Schedule 3		(8,740,322)
Total Reporting Entity (Excluding Agency Funds)	**$**	**4,043,134**

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

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 2021:

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

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, Landfill, EMS-Ambulance, County Health, Appraisers Cost, Employee Benefits, County Fair, Historical Society, Hospital Board, Economic Development, Mental Health, Mental Retardation, and Tourism & Promotion funds were amended in this manner during the year ended December 31, 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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
- Insurance Reserve
- Register of Deeds Technology
- County Treasurer Technology
- County Clerk Technology
- Attorney's Training
- Law Enforcement Trust
- Diversion
- Sheriff VIN
- PCED SPF Reserve
- PCED E Community
- County Health Grants
- EMPG
- COVID-19 Grant
- SPARK Grant
- CDBG/CV Grant
- ARPA Grant
- Multiyear Capital Improvement
- Donations
- EMS/Health/Em Mgmt Bldg Project
- EMS-CPR Fund
- EMS-Memorial Phillipsburg
- EMS-Memorial Logan
- Veterans Memorial
- Special Vehicle
- Worthless Check Administrative Fee
- Law Enforcement Forfeiture Trust
- Prosecutor's Forfeiture Trust

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

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.

Countersignature. K.S.A. 19-534 requires all treasurer checks not issued as part of a warrant check to be countersigned by the county clerk. Not all treasurer checks were countersigned which appears to be a violation of this statute.

Governing Body Approval. K.S.A. 10-802 requires governing body approval of warrant checks. Some department expenditures are being paid with treasurer checks which are not approved by the governing body. All department expenditures should be processed using warrant checks in accordance with K.S.A. 10-802.

Computation of Tax Levy Rates. K.S.A 79-1803 requires the county clerk compute tax levy rates and deliver to the county treasurer. The county tax levies provided by the county clerk to the county treasurer did not include all taxing districts and not all levies were calculated correctly.

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $12,782,836 and the bank balance was $13,076,706. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,023,426 was covered by federal depository insurance and $12,053,280 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, 2021, 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 areincluded 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 the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Phillips County, Kansas, were $301,749 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the county's proportionate share of the collective net pension liability reported by KPERS was $2,003,075. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

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

Completed Years of Service	Vacation Hours Earned
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 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.

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, 2021 was $209,009.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 3,638
General	Multi-Year Capital Improvement	K.S.A. 19-120	14,880
General	County Health	K.S.A. 79-1946	147,341
General	Noxious Weed	K.S.A. 79-1946	8,444
General	Ambulance	K.S.A. 79-1946	38,485
Economic Development	PCED SPF Reserve	K.S.A 19-4103	337,313
PCED SPF Reserve	Economic Development	K.S.A 19-4103	10,000
Special Vehicle	General	K.S.A. 8-145	1,791
Road & Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	501,243
Employee Benefits	Insurance Reserve	K.S.A 12-2615	1,010,630

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 $237,738. 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 2021. 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 $616,943. This liability is based on the use of 39.52 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $944,148 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 2021. The County expects the landfill to continue to operate for approximately forty-three years. Actual costs may be higher due to inflation, changes in technology of 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. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

12. 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.

13. **Long-term Debt**

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Certificates of Participation:									
Series 2020 Assisted Living Facility	1.90%	11/12/20	2,175,000	11/01/30	2,175,000	0	210,000	1,965,000	39,065
Total Certificates of Participation					2,175,000	0	210,000	1,965,000	39,065
Capital Leases:									
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	177,426	0	28,126	149,300	3,549
2016 Caterpillar Motor Grader	2.95%	01/15/18	90,000	01/30/23	55,742	0	26,255	29,487	2,122
2020 Freightliner Trash Truck	2.69%	04/27/20	66,728	04/27/25	66,728	0	12,647	54,081	1,795
2012 Ram Pickup with Trailer	1.44%	07/30/20	40,000	07/30/25	40,000	0	7,745	32,255	604
2016 John Deere Loader	2.69%	12/07/20	200,000	12/07/25	200,000	0	38,930	161,070	4,356
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	06/14/25	145,000	0	33,838	111,162	1,915
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	12/14/25	145,000	0	28,411	116,589	2,576
2003 Caterpillar Scraper	2.25%	12/14/20	103,000	12/14/25	103,000	0	20,181	82,819	1,831
2020 John Deere Motor Grader	2.05%	03/22/21	313,316	01/31/26	0	313,316	13,286	300,030	2,340
2022 Belly Dump Trailers	1.48%	03/22/21	68,200	01/31/26	0	68,200	7,289	60,911	356
2021 Caterpillar Track Loader	1.50%	06/07/21	232,523	06/07/26	0	232,523	0	232,523	0
2016 John Deere Motor Grader	1.23%	10/04/21	117,000	10/01/26	0	117,000	0	117,000	0
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	0	123,149	17,500	105,649	0
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	0	123,149	17,500	105,649	0
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	0	126,015	17,500	108,515	0
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	0	126,015	17,500	108,515	0
Total Capital Leases					932,896	1,229,367	286,708	1,875,555	21,444
Total Contractual Indebtedness					**3,107,896**	**1,229,367**	**496,708**	**3,840,555**	**60,509**

13. **Long-term Debt - (Continued)**

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
PRINCIPAL								
Certificates of Participation:								
Series 2020 Assisted Living Facility	210,000	215,000	220,000	225,000	230,000	865,000	0	1,965,000
Capital Leases:								
Property & Equipment Lease	28,689	29,263	29,849	30,445	31,054	0	0	149,300
2016 Caterpillar Motor Grader	18,778	10,709	0	0	0	0	0	29,487
2020 Freightliner Trash Truck	12,987	13,337	13,693	14,064	0	0	0	54,081
2012 Ram Pickup with Trailer	7,885	7,998	8,113	8,259	0	0	0	32,255
2016 John Deere Loader	38,926	39,973	41,042	41,129	0	0	0	161,070
2016 Caterpillar Motor Grader	28,036	28,667	29,308	25,151	0	0	0	111,162
2016 Caterpillar Motor Grader	28,349	28,986	29,635	29,619	0	0	0	116,589
2003 Caterpillar Scraper	20,137	20,590	21,051	21,041	0	0	0	82,819
2020 John Deere Motor Grader	63,312	61,534	62,795	64,083	48,306	0	0	300,030
2022 Belly Dump Trailers	13,772	13,525	13,726	13,929	5,959	0	0	60,911
2021 Caterpillar Track Loader	45,131	45,808	46,490	47,193	47,901	0	0	232,523
2016 John Deere Motor Grader	22,841	23,111	23,392	23,682	23,974	0	0	117,000
2022 Mack Truck	13,887	14,362	77,400	0	0	0	0	105,649
2022 Mack Truck	13,887	14,362	77,400	0	0	0	0	105,649
2022 Mack Truck	13,930	14,388	80,197	0	0	0	0	108,515
2022 Mack Truck	13,930	14,388	80,197	0	0	0	0	108,515
Total Capital Leases	384,477	381,001	634,288	318,595	157,194	0	0	1,875,555
TOTAL PRINCIPAL	**594,477**	**596,001**	**854,288**	**543,595**	**387,194**	**865,000**	**0**	**3,840,555**

13. **Long-term Debt - (Continued)**

	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
INTEREST								
Certificates of Participation:								
Series 2020 Assisted Living Facility	36,337	32,348	28,215	23,987	19,713	34,485	0	175,085
Capital Leases:								
Property & Equipment Lease	2,989	2,415	1,827	1,232	624	0	0	9,087
2016 Caterpillar Motor Grader	870	316	0	0	0	0	0	1,186
2020 Freightliner Trash Truck	1,455	1,105	749	378	0	0	0	3,687
2012 Ram Pickup with Trailer	464	351	236	90	0	0	0	1,141
2016 John Deere Loader	4,360	3,313	2,244	1,106	0	0	0	11,023
2016 Caterpillar Motor Grader	2,609	1,978	1,337	566	0	0	0	6,490
2016 Caterpillar Motor Grader	2,638	2,001	1,352	666	0	0	0	6,657
2003 Caterpillar Motor Grader	1,875	1,422	961	473	0	0	0	4,731
2020 John Deere Motor Grader	3,075	4,853	3,592	2,304	990	0	0	14,814
2022 Belly Dump Trailers	451	698	497	294	88	0	0	2,028
2021 Caterpillar Track Loader	3,488	2,811	2,130	1,426	719	0	0	10,574
2016 John Deere Motor Grader	1,427	1,158	876	586	295	0	0	4,342
2022 Mack Truck	3,613	3,138	2,647	0	0	0	0	9,398
2022 Mack Truck	3,613	3,138	2,647	0	0	0	0	9,398
2022 Mack Truck	3,570	3,112	2,638	0	0	0	0	9,320
2022 Mack Truck	3,570	3,112	2,638	0	0	0	0	9,320
Total Capital Leases	40,067	34,921	26,371	9,121	2,716	0	0	113,196
TOTAL INTEREST	**76,404**	**67,269**	**54,586**	**33,108**	**22,429**	**34,485**	**0**	**288,281**
TOTAL PRINCIPAL AND INTEREST	**$ 670,881**	**663,270**	**908,874**	**576,703**	**409,623**	**899,485**	**0**	**4,128,836**

PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

PHILLIPS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	$ 2,169,200	61,627	2,230,827	2,230,827	0
Special Purpose Funds					
Road and Bridge	2,502,111	29,338	2,531,449	2,531,449	0
Historical Society	14,500	0	14,500	14,198	(302)
Conservation	20,000	0	20,000	16,749	(3,251)
Election	60,000	0	60,000	32,065	(27,935)
Appraiser's Cost	148,750	0	148,750	119,972	(28,778)
Noxious Weed	188,800	0	188,800	161,289	(27,511)
Noxious Weed Capital Outlay	31,931	0	31,931	13,630	(18,301)
County Health	745,455	0	745,455	697,988	(47,467)
Employee Benefits	2,309,600	0	2,309,600	2,045,197	(264,403)
Special Alcohol Program	26,877	0	26,877	12,514	(14,363)
County Hospital	494,439	0	494,439	444,108	(50,331)
Mental Health	43,151	0	43,151	40,652	*
Mental Retardation	59,500	0	59,500	55,616	*
Economic Development	551,716	0	551,716	551,716	0
County Fair	29,500	0	29,500	27,510	(1,990)
Tourism and Convention	45,000	0	45,000	42,510	(2,490)
Local Emergency Planning Committee	7,076	0	7,076	622	(6,454)
Phillips County 911	102,000	0	102,000	102,000	0
Bond and Interest Funds					
Assisted Living Debt Service	273,010	0	273,010	249,065	(23,945)
Business Funds					
Solid Waste and Landfill	988,499	0	988,499	744,484	(244,015)
EMS-Ambulance	546,000	21,980	567,980	530,261	(37,719)

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,362,061	1,370,525	(8,464)
Delinquent Tax	14,981	0	14,981
Motor Vehicle Tax	69,555	89,388	(19,833)
Recreational Vehicle Tax	2,196	2,318	(122)
16/20M Tax	21,882	18,233	3,649
Commercial Vehicle Tax	6,186	7,450	(1,264)
Watercraft Tax	580	559	21
In Lieu (IRB's)	32,740	28,000	4,740
Intangible Tax	29,407	12,194	17,213
Intergovernmental			
District Coroner	271	325	(54)
Licenses, Fees and Permits			
County Officer Fees	73,119	44,000	29,119
Filing Fees	0	150	(150)
CMB Fees	0	200	(200)
Antique Fee	4,235	2,250	1,985
Other Fees	8,350	7,500	850
Copies	1,313	1,000	313
Charges for Services			
City Law Enforcement Contract	301,782	300,808	974
Grants	20,000	0	20,000
Miscellaneous	15,687	0	15,687
Interest on Idle Funds	7,622	12,500	(4,878)
Interest on Tax Collections	33,926	15,000	18,926
Transfer from Special Vehicle	1,791	0	1,791
Smith County Emergency Management Reimbursement	10,000	0	10,000
Reimbursed Expense	51,627	0	51,627
Total Receipts	2,069,311	**1,912,400**	**156,911**

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 66,106	75,000	(8,894)
County Clerk	96,501	95,000	1,501
County Treasurer	159,610	140,300	19,310
County Attorney	73,746	73,665	81
County Counselor	35,983	33,660	2,323
Register of Deeds	63,572	68,225	(4,653)
Sheriff	870,821	812,650	58,171
Unified Court - Operating	23,246	27,500	(4,254)
Unified Court - Attorney	59,795	82,500	(22,705)
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	364,329	340,000	24,329
Coroner	10,136	6,000	4,136
Emergency Preparedness	63,240	69,725	(6,485)
Data Processing	47,452	44,000	3,452
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	4,086	4,275	(189)
Juvenile Detention	0	1,000	(1,000)
NWKS Domestic & Sexual Violence	500	1,000	(500)
Child Advocacy Center	5,000	5,000	0
Neighborhood Revitalization Rebates	0	2,800	(2,800)
GIS Mapping	11,490	12,000	(510)
Grant Expense	10,000	0	10,000
Reimbursement to 911	32,426	0	32,426
Transfer to Multi-Year Capital Improvement	14,880	0	14,880
Transfer to Noxious Weed	8,444	0	8,444
Transfer to County Health	147,341	0	147,341
Transfer to EMS-Ambulance	38,485	0	38,485
Transfer to County Equipment Reserve	3,638	236,800	(233,162)
Transfer to LEPC	10,000	5,100	4,900
Adjustment for Qualifying Budget Credit:			
Grants	0	20,000	(20,000)
Reimbursed Expenses	0	61,627	(61,627)
Total Expenditures	2,230,827	**2,230,827**	**0**
Receipts Over (Under) Expenditures	(161,516)		
Unencumbered Cash, Beginning	299,067		
Unencumbered Cash, Ending	**$ 137,551**		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,429,833	1,438,747	(8,914)
Delinquent Tax	16,835	12,213	4,622
Motor Vehicle Tax	77,200	102,426	(25,226)
Recreational Vehicle Tax	2,441	2,657	(216)
16/20M Tax	20,893	20,892	1
Commercial Vehicle Tax	6,658	8,539	(1,881)
Watercraft Tax	663	639	24
Intangible Tax	0	100	(100)
Intergovernmental			
Special City/County Highway	449,131	356,812	92,319
Lease Purchase Proceeds	68,200	0	68,200
Miscellaneous	3,224	0	3,224
Materials Sold	18,881	60,000	(41,119)
Federal Aid	0	117,200	(117,200)
Kansas Department of Transportation	273,111	0	273,111
Sale of Equipment	114,218	0	114,218
Reimbursed Expense	29,338	0	29,338
Total Receipts	2,510,626	**2,120,225**	**390,401**
Expenditures:			
Personal Services	755,615	850,000	(94,385)
Contractual Services	140,027	346,650	(206,623)
Commodities	717,789	761,950	(44,161)
Capital Outlay	131,414	0	131,414
Property & Equipment Lease Payments	285,361	85,000	200,361
Transfer to Special Machinery and Equipment	0	117,200	(117,200)
Transfer to Special Road and Bridge Improvement	501,243	0	501,243
Adjustment for Qualifying Budget Credit:			
Lease Purchase Proceeds	0	68,200	(68,200)
KDOT Reimbursement	0	273,111	(273,111)
Reimbursed Expense	0	29,338	(29,338)
Total Expenditures	2,531,449	**2,531,449**	**0**
Receipts Over (Under) Expenditures	(20,823)		
Unencumbered Cash, Beginning	34,017		
Unencumbered Cash, Ending	**$ 13,194**		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 12,943	13,041	(98)
Delinquent Tax	159	107	52
Motor Vehicle Tax	777	1,025	(248)
Recreational Vehicle Tax	25	27	(2)
16/20M Tax	219	209	10
Commercial Vehicle Tax	68	85	(17)
Watercraft Tax	7	6	1
Total Receipts	14,198	**14,500**	**(302)**
Expenditures:			
Appropriations	14,198	**14,500**	**(302)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 15,450	15,522	(72)
Delinquent Tax	167	159	8
Motor Vehicle Tax	802	1,056	(254)
Recreational Vehicle Tax	25	27	(2)
16/20M Tax	228	215	13
Commercial Vehicle Tax	70	88	(18)
Watercraft Tax	7	7	0
Total Receipts	16,749	**17,074**	**(325)**
Expenditures:			
Appropriations	16,749	**20,000**	**(3,251)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 53,874	54,204	(330)
Delinquent Tax	660	174	486
Motor Vehicle Tax	3,234	4,260	(1,026)
Recreational Vehicle Tax	102	111	(9)
16/20M Tax	912	869	43
Commercial Vehicle Tax	281	355	(74)
Watercraft Tax	28	27	1
Transfer from Equipment Reserve	0	0	0
Total Receipts	59,091	**60,000**	**(909)**
Expenditures:			
Personal Services	282	6,000	(5,718)
Contractual Services	30,711	34,200	(3,489)
Commodities	1,072	9,800	(8,728)
Transfer to Equipment Reserve	0	10,000	(10,000)
Total Expenditures	32,065	**60,000**	**(27,935)**
Receipts Over (Under) Expenditures	27,026		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 27,026**		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	$ 124,286	125,091	(805)
Delinquent Tax	1,518	750	768
Motor Vehicle Tax	7,398	9,783	(2,385)
Recreational Vehicle Tax	234	254	(20)
16/20M Tax	2,040	1,995	45
Commercial Vehicle Tax	640	816	(176)
Watercraft Tax	63	61	2
Miscellaneous	913	0	913
Total Receipts	137,092	**138,750**	**(1,658)**
Expenditures:			
Personal Services	108,596	126,654	(18,058)
Contractual Services	9,127	8,281	846
Commodities	2,088	3,815	(1,727)
Capital Outlay	161	0	161
Transfer to Equipment Reserve	0	10,000	(10,000)
Total Expenditures	119,972	**148,750**	**(28,778)**
Receipts Over (Under) Expenditures	17,120		
Unencumbered Cash, Beginning	9,133		
Unencumbered Cash, Ending	**$ 26,253**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 101,584	101,996	(412)
Delinquent Tax	1,194	1,105	89
Motor Vehicle Tax	5,866	7,786	(1,920)
Recreational Vehicle Tax	185	202	(17)
16/20M Tax	1,588	1,588	0
Commercial Vehicle Tax	506	649	(143)
Watercraft Tax	50	49	1
Sales	41,825	76,123	(34,298)
Reimbursed Expense	47	0	47
Transfer from General	8,444	0	8,444
Total Receipts	161,289	**189,498**	**(28,209)**
Expenditures:			
Personal Services	$ 52,618	56,500	(3,882)
Contractual Services	22,965	14,000	8,965
Commodities	68,290	108,300	(40,010)
Capital Outlay	8,977	10,000	(1,023)
Property and Equipment Lease Payment	8,439	0	8,439
Transfer to Noxious Weed Capital Outlay	0	0	0
Total Expenditures	161,289	**188,800**	**(27,511)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 0	0	0
Transfer from Noxious Weed	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Capital Outlay	13,630	31,931	(18,301)
Transfer to Noxious Weed	0	0	0
Total Expenditures	13,630	**31,931**	**(18,301)**
Receipts Over (Under) Expenditures	(13,630)		
Unencumbered Cash, Beginning	19,959		
Unencumbered Cash, Ending	**$ 6,329**		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 223,158	224,587	(1,429)
Delinquent Tax	2,548	377	2,171
Motor Vehicle Tax	12,878	17,222	(4,344)
Recreational Vehicle Tax	407	447	(40)
16/20M Tax	3,335	3,513	(178)
Commercial Vehicle Tax	1,102	1,436	(334)
Watercraft Tax	111	107	4
Charges for Services	162,540	232,500	(69,960)
Charges for Contracts	0	0	0
Medicare/Medicaid/SRS	45,417	130,000	(84,583)
Grants	0	38,100	(38,100)
Donations	0	300	(300)
Reimbursed Expense	77	0	77
Transfer from General	147,341	0	147,341
Grant Reimbursement	75,000	75,000	0
Total Receipts	673,914	**723,589**	**(49,675)**
Expenditures:			
Personal Services	$ 536,631	536,000	631
Contractual Services	161,357	151,378	9,979
Commodities	0	58,000	(58,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	77	(77)
Total Expenditures	697,988	**745,455**	**(47,467)**
Receipts Over (Under) Expenditures	(24,074)		
Unencumbered Cash, Beginning	24,074		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,864,691	1,876,269	(11,578)
Delinquent Tax	22,673	17,500	5,173
Motor Vehicle Tax	114,212	150,266	(36,054)
Recreational Vehicle Tax	3,610	3,898	(288)
16/20M Tax	32,320	30,649	1,671
Commercial Vehicle Tax	9,937	12,527	(2,590)
Watercraft Tax	973	937	36
Transfer from Corp Plan Employee Claims	0	62,554	(62,554)
Reimbursed Expense	46,894	30,000	16,894
Total Receipts	2,095,310	**2,184,600**	**(89,290)**
Expenditures:			
Social Security	263,567	252,000	11,567
KPERS	301,749	280,000	21,749
KPERS Insurance	19,289	30,000	(10,711)
Health Insurance Cost	362,564	609,000	(246,436)
Health Insurance Claims	1,987	1,051,600	(1,049,613)
Life Insurance	3,931	5,000	(1,069)
Unemployment	9,850	20,000	(10,150)
Workers Compensation	71,630	62,000	9,630
Transfer to Insurance Reserve	1,010,630	0	1,010,630
Total Expenditures	2,045,197	**2,309,600**	**(264,403)**
Receipts Over (Under) Expenditures	50,113		
Unencumbered Cash, Beginning	19,861		
Unencumbered Cash, Ending	**$ 69,974**		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 7,514	6,500	1,014
Miscellaneous	0	0	0
Total Income	7,514	**6,500**	**1,014**
Expenditures:			
Contractual Services	12,514	**26,877**	**(14,363)**
Receipts Over (Under) Expenditures	(5,000)		
Unencumbered Cash, Beginning	19,473		
Unencumbered Cash, Ending	**$ 14,473**		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 406,538	407,916	(1,378)
Delinquent Tax	4,777	5,432	(655)
Motor Vehicle Tax	23,472	31,141	(7,669)
Recreational Vehicle Tax	742	808	(66)
16/20M Tax	6,353	6,352	1
Commercial Vehicle Tax	2,024	2,596	(572)
Watercraft Tax	202	194	8
Total Receipts	444,108	**454,439**	**(10,331)**
Expenditures:			
Appropriations	444,108	**494,439**	**(50,331)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 36,933	37,129	(196)
Delinquent Tax	479	136	343
Motor Vehicle Tax	2,266	2,945	(679)
Recreational Vehicle Tax	72	76	(4)
16/20M Tax	683	601	82
Commercial Vehicle Tax	200	246	(46)
Watercraft Tax	19	18	1
Total Receipts	40,652	**41,151**	**(499)**
Expenditures:			
Appropriations	40,652	**43,151**	**(2,499)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

PHILLIPS COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 50,690	51,037	(347)
Delinquent Tax	632	172	460
Motor Vehicle Tax	3,046	4,010	(964)
Recreational Vehicle Tax	96	104	(8)
16/20M Tax	861	818	43
Commercial Vehicle Tax	265	334	(69)
Watercraft Tax	26	25	1
Total Receipts	55,616	**56,500**	**(884)**
Expenditures:			
Appropriations	55,616	**59,500**	**(3,884)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

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

PHILLIPS COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	$ 469,010	497,197	(28,187)
Grants	0	25,000	(25,000)
Transfer from PCED SPF Reserve	10,000	10,000	0
Interest on Idle Funds	664	0	664
Reimbursed Expense	0	2,000	(2,000)
Total Receipts	479,674	**534,197**	**(54,523)**
Expenditures:			
Personal Services	$ 99,046	161,467	(62,421)
Contractural Services	20,475	38,950	(18,475)
Commodities	0	1,150	(1,150)
Capital Outlay	520	2,500	(1,980)
Special Projects	94,362	347,649	(253,287)
Transfer to PCED SPF Reserve	337,313	0	337,313
Total Expenditures	551,716	**551,716**	**0**
Receipts Over (Under) Expenditures	(72,042)		
Unencumbered Cash, Beginning	98,223		
Unencumbered Cash, Ending	**$ 26,181**		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 25,073	25,270	(197)
Delinquent Tax	312	109	203
Motor Vehicle Tax	1,507	1,986	(479)
Recreational Vehicle Tax	48	52	(4)
16/20M Tax	426	405	21
Commercial Vehicle Tax	131	166	(35)
Watercraft Tax	13	12	1
Total Receipts	27,510	**28,000**	**(490)**
Expenditures:			
Appropriations	27,510	**29,500**	**(1,990)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	$ 42,510	**25,000**	**17,510**
Expenditures:			
Appropriations	42,510	**45,000**	**(2,490)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements	0	0	0
Transfer from General	10,000	5,100	4,900
Total Receipts	10,000	**5,100**	**4,900**
Expenditures:			
Contractual Services	0	4,476	(4,476)
Commodities	0	2,600	(2,600)
Capital Outlay	622	0	622
Total Expenditures	622	**7,076**	**(6,454)**
Receipts Over (Under) Expenditures	9,378		
Unencumbered Cash, Beginning	2,181		
Unencumbered Cash, Ending	**$ 11,559**		

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	$ 338	0	338
Reimbursement from General Fund	32,426	0	32,426
Interest on Idle Funds	72	0	72
911 Tax	60,405	50,000	10,405
Total Receipts	93,241	**50,000**	**43,241**
Expenditures:			
Contractual Services	53,071	72,000	(18,929)
Capital Outlay	0	30,000	(30,000)
Total Expenditures	53,071	**102,000**	**(48,929)**
Receipts Over (Under) Expenditures	40,170		
Unencumbered Cash, Beginning	152,441		
Unencumbered Cash, Ending	**$ 192,611**		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 203,303	203,992	(689)
Delinquent Tax	2,376	0	2,376
Motor Vehicle Tax	11,736	15,573	(3,837)
Recreational Vehicle Tax	371	404	(33)
16/20M Tax	3,177	3,176	1
Commerical Vehicle Tax	1,012	1,298	(286)
Watercraft Tax	101	97	4
Assisted Living Center	25,424	44,154	(18,730)
Total Receipts	247,500	**268,694**	**(21,194)**
Expenditures:			
Principal	210,000	190,000	20,000
Interest	39,065	75,510	(36,445)
COP Reserve	0	7,500	(7,500)
Total Expenditures	249,065	**273,010**	**(23,945)**
Receipts Over (Under) Expenditures	(1,565)		
Unencumbered Cash, Beginning	6,347		
Unencumbered Cash, Ending	**$ 4,782**		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 143,804	144,750	(946)
Delinquent Tax	1,639	0	1,639
Motor Vehicle Tax	10,854	17,044	(6,190)
Recreational Vehicle Tax	346	442	(96)
16/20M Tax	0	3,476	(3,476)
Commercial Vehicle Tax	757	1,421	(664)
Watercraft Tax	110	106	4
Charges for Services	433,596	415,000	18,596
Sale of Equipment	0	232,523	(232,523)
Lease Purchase Proceeds	232,523	0	232,523
Miscellaneous	597	0	597
Interest on Idle Funds	600	0	600
Total Receipts	824,826	**814,762**	**10,064**
Expenditures:			
Personal Services	301,148	297,000	4,148
Contractual Services	71,431	90,000	(18,569)
Commodities	115,160	200,000	(84,840)
Capital Outlay	242,303	0	242,303
Lease Payments	14,442	14,442	0
Transfer to Lanfill Equipment Reserve	0	387,057	(387,057)
Total Expenditures	744,484	**988,499**	**(244,015)**
Receipts Over (Under) Expenditures	80,342		
Unencumbered Cash, Beginning	173,727		
Unencumbered Cash, Ending	**$ 254,069**		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 153,969	154,936	(967)
Delinquent Tax	1,871	0	1,871
Motor Vehicle Tax	9,249	12,174	(2,925)
Recreational Vehicle Tax	292	316	(24)
16/20M Tax	2,610	2,483	127
Commercial Vehicle Tax	804	1,015	(211)
Watercraft	79	76	3
Charges for Services	300,690	325,000	(24,310)
Miscellaneous	232	0	232
Transfer from General	38,485	0	38,485
Reimbursed Expense	21,980	0	21,980
Total Receipts	530,261	**496,000**	**34,261**
Expenditures:			
Personal Services	376,863	325,000	51,863
Contractual Services	87,609	68,000	19,609
Commodities	49,614	63,000	(13,386)
Capital Outlay	1,175	25,000	(23,825)
Transfer to Ambulance Equipment	15,000	65,000	(50,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	21,980	(21,980)
Total Expenditures	530,261	**567,980**	**(37,719)**
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, 2021

	Special Machinery and Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Transfer from Ambulance	$ 0	0	0	15,000
Transfer from Election	0	0	0	0
Transfer from General	0	3,638	0	0
Lease Purchase Proceeds	313,316	0	0	0
Sale of Assets	0	5,087	0	0
Grants	0	0	0	140,523
Transfer from Road and Bridge	0	0	501,243	0
Total Receipts	313,316	8,725	501,243	155,523
Expenditures:				
Capital Outlay	313,316	69,196	0	0
Transfer to Road & Bridge	0	0	0	0
Transfer to Election	0	0	0	0
Lease Payments	0	0	0	0
Total Expenditures	313,316	69,196	0	0
Receipts Over (Under) Expenditures	0	(60,471)	501,243	155,523
Unencumbered Cash, Beginning	0	388,569	0	89,920
Unencumbered Cash, Ending	**$ 0**	**328,098**	**501,243**	**245,443**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Insurance Reserve	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 0	8,722	2,181	2,181
Employee Contributions	85,275	0	0	0
Transfer from Employee Benefits	1,010,630	0	0	0
Miscellaneous	200	0	0	0
Interest on Idle Funds	0	0	0	0
Reimbursed Expense	9,140	0	0	0
Total Receipts	1,105,245	8,722	2,181	2,181
Expenditures:				
Health Insurance Premiums	617,584	0	0	0
Health Insurance Claims	290,584	0	0	0
Contractual Services	13,663	0	0	0
Capital Outlay	0	237	0	1,160
Reimbursement to General	0	0	0	0
Total Expenditures	921,831	237	0	1,160
Receipts Over (Under) Expenditures	183,414	8,485	2,181	1,021
Unencumbered Cash, Beginning	315,478	83,324	10,440	3,383
Unencumbered Cash, Ending	$ **498,892**	**91,809**	**12,621**	**4,404**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	$ 1,541	1,998	16,439	0
Reimbursed Expense	0	5,457	1,036	0
Sales of Assets	0	6,854	0	0
Grants	0	7,000	0	0
Sheriff VINS	0	0	0	9,440
Total Receipts	1,541	21,309	17,475	9,440
Expenditures:				
Contractual Services	1,843	6,022	11,969	8,826
Capital Outlay	0	11,211	0	0
Transfer to Equipment Reserve	0	0	0	0
Total Expenditures	1,843	17,233	11,969	8,826
Receipts Over (Under) Expenditures	(302)	4,076	5,506	614
Unencumbered Cash, Beginning	13,092	4,291	26,549	3,281
Unencumbered Cash, Ending	$ **12,790**	**8,367**	**32,055**	**3,895**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	$ 0	0	91,775	16,445
Miscellaneous	0	560	0	0
Loan Payments	98,883	87,007	0	0
Reimbursed Expenses	7,399	0	0	0
Transfer from Economic Development	337,313	0	0	0
Total Receipts	443,595	87,567	91,775	16,445
Expenditures:				
Grant Expenses	0	0	75,000	10,651
Business Loans	0	0	0	0
Contractual Services	2,709	90,837	0	0
Transfer to Economic Development	10,000	0	0	0
Total Expenditures	12,709	90,837	75,000	10,651
Receipts Over (Under) Expenditures	430,886	(3,270)	16,775	5,794
Unencumbered Cash, Beginning	731,118	16,663	3,748	41,350
Unencumbered Cash, Ending	$ **1,162,004**	**13,393**	**20,523**	**47,144**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	COVID-19 Grant	SPARK Grant	CDBG/CV Grant	ARPA Grant
Receipts:				
Federal Aid	$ 74,696	0	1,200	508,322
Interest on Idle Funds	0	0	0	86
Grants	0	0	0	0
Total Receipts	74,696	0	1,200	508,408
Expenditures:				
Personal Services	0	0	0	161,656
Contractual Services	721	20,000	1,200	0
Commodities	0	0	0	219
Capital Outlay	0	0	0	223,955
Reimbursement to General Fund	0	0	0	0
Payments to Other Governments & Non-profits	0	0	0	0
Total Expenditures	721	20,000	1,200	385,830
Receipts Over (Under) Expenditures	73,975	(20,000)	0	122,578
Unencumbered Cash, Beginning	1,651	20,000	0	0
Unencumbered Cash, Ending	$ **75,626**	**0**	**0**	**122,578**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Multi-Year Capital Improvement	Donations	EMS/Health/ Em Mgmt Bldg Project
Receipts:			
Transfer from General	$ 14,880	0	0
Donations	0	0	2
Total Receipts	14,880	0	2
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Contractual Outlay	85,471	19,805	0
Total Expenditures	85,471	19,805	0
Receipts Over (Under) Expenditures	(70,591)	(19,805)	2
Unencumbered Cash, Beginning	70,591	33,717	3,468
Unencumbered Cash, Ending	$ **0**	**13,912**	**3,470**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	EMS - CPR Fund	EMS Memorial Phillipsburg	EMS Memorial Logan	Veterans Memorial
Receipts:				
Reimbursed Expenses	$ 0	0	0	0
Donations	11,565	6,697	1,030	4,106
Total Receipts	11,565	6,697	1,030	4,106
Expenditures:				
Capital Outlay	0	0	0	0
Operations	14,051	7,711	35	0
Total Expenditures	14,051	7,711	35	0
Receipts Over (Under) Expenditures	(2,486)	(1,014)	995	4,106
Unencumbered Cash, Beginning	3,694	3,939	92	0
Unencumbered Cash, Ending	$ **1,208**	**2,925**	**1,087**	**4,106**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Special Vehicle	Worthless Check Administrative Fee	Law Enforcement Forfeiture Trust	Prosecutor's Forfeiture Trust
Receipts:				
Fees	$ 66,537	60	0	0
Forfeitures	0	0	0	0
Miscellaneous	1,558	0	0	0
Total Receipts	68,095	60	0	0
Expenditures:				
Personal Services	24,525	0	0	0
Contractual Services	33,007	0	0	0
Commodities	7,780	0	1,700	0
Capital Outlay	36	0	0	0
Transfer to General	1,791	0	0	0
Total Expenditures	67,139	0	1,700	0
Receipts Over (Under) Expenditures	956	60	(1,700)	0
Unencumbered Cash, Beginning	(956)	1,519	1,772	719
Unencumbered Cash, Ending	$ **0**	**1,579**	**72**	**719**

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,485,267	11,629,509	11,013,929	8,100,847
Advance Tax	575	1,998	2,127	446
Motor Vehicle License	(2,409)	648,995	641,014	5,572
Sales Tax	18,719	634,771	618,876	34,614
Motor Vehicle Tax	182,447	863,406	632,447	413,406
Recreational Vehicle Tax	5,973	28,570	19,934	14,609
Commercial Vehicle Tax	30,711	142,796	128,379	45,128
Delinquent Personal Tax	1,391	21,092	21,705	778
Special Mineral Tax	0	3,845	0	3,845
County Sale	55,370	118,348	108,832	64,886
Tax Escrow	0	378	0	378
Neighborhood Revitalization	0	323,128	322,928	200
Interest on Investments	0	8,271	8,271	0
Interest on Taxes	73	33,853	33,926	0
Insufficient Funds Check	2,362	4,697	9,879	(2,820)
Antique Tax	498	9,909	10,272	135
Total Distributable Funds	7,780,977	14,473,566	13,572,519	8,682,024
State Funds:				
Education Building	0	76,877	76,877	0
Institutional Building	0	38,438	38,438	0
Total State Funds	0	115,315	115,315	0
Subdivision Funds:				
Libraries	0	110,725	110,725	0
Irrigation Districts	0	73,879	73,879	0
Cities	0	1,336,950	1,336,950	0
Townships	(63)	51,842	51,779	0
School Districts	0	3,313,306	3,313,306	0
Cemeteries	0	9,637	9,637	0
Extension District	0	154,899	154,899	0
Fire Districts	2,825	210,706	208,332	5,199
Total Subdivision Funds	2,762	5,261,944	5,259,507	5,199

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 4,850	163,580	161,880	6,550
Register of Deeds	1,687	75,420	76,965	142
Clerk of District Court	4,007	394,497	386,725	11,779
County Treasurer:				
Corporate Plan Employee Claims	19,510	8,433	2,125	25,818
Heritage Trust	4,276	4,361	3,528	5,109
Revolving Cash	1,116	0	1,116	0
County Officer Fees	8,811	63,295	72,106	0
Fish & Game Licenses	(64)	64	0	0
Cereal Malt Beverage Stamp	0	1,357	125	1,232
Payroll Withholding	1,622	3,015,324	3,015,276	1,670
Over/Under	0	0	0	0
Sale of Stray Livestock	799	0	0	799
Total Officer Accounts	46,614	3,726,331	3,719,846	53,099
Total Agency Funds	**$ 7,830,353**	**23,577,156**	**22,667,187**	**8,740,322**