PHILLIPS COUNTY, KANSAS

Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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, 2024

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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 fund 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, 2024, 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 and Unmodified Opinions section of our report, the accompanying 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, 2024, 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 accompanying 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, 2024, 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 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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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.
- 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.
- 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 schedule of regulatory basis 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 25, 2025

PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 108,661	0	2,659,175	2,294,712	473,124	13,615	486,739
Special Purpose Funds							
Road and Bridge	1,237	0	3,973,801	3,877,675	97,363	20,758	118,121
Historical Society	(52)	0	16,318	16,266	0	0	0
Conservation	(76)	0	30,775	30,699	0	0	0
Election	(10,453)	0	145,503	113,774	21,276	19	21,295
Appraiser's Cost	27,119	0	136,142	139,818	23,443	1,178	24,621
Noxious Weed	0	0	149,757	149,757	0	2,408	2,408
Noxious Weed Capital Outlay	56,088	0	14,229	0	70,317	0	70,317
County Health	(224,746)	0	665,918	757,051	(315,879)	24,232	(291,647)
Employee Benefits	702,748	0	1,879,960	2,446,150	136,558	0	136,558
Special Alcohol Program	23,202	0	9,590	3,420	29,372	222	29,594
County Hospital	(1,498)	0	559,714	558,216	0	0	0
Mental Health	(138)	0	40,550	40,410	2	0	2
Mental Retardation	(190)	0	54,686	54,496	0	0	0
Economic Development	115,061	0	546,509	528,132	133,438	1,069	134,507
County Fair	(94)	0	28,990	28,896	0	0	0
Tourism and Convention	0	0	78,557	78,557	0	0	0
Local Emergency Planning Committee	30,019	0	0	2,172	27,847	0	27,847
Phillips County 911	269,163	0	65,099	34,631	299,631	0	299,631
County Equipment Reserve	394,146	0	45,509	5,857	433,798	5,857	439,655
Special Road and Bridge Improvement	1,232,863	0	1,113,403	870,152	1,476,114	0	1,476,114
Insurance Reserve	672,185	0	2,164,671	2,005,614	831,242	0	831,242
Register of Deeds Technology	97,657	0	31,614	51,646	77,625	810	78,435
County Treasurer Technology	15,756	0	1,647	1,995	15,408	0	15,408
County Clerk Technology	5,619	0	1,647	0	7,266	0	7,266

(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, 2024

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	$ 13,202	0	959	897	13,264	0	13,264
Law Enforcement Trust	30,386	0	15,644	8,812	37,218	0	37,218
Diversion	38,395	0	10,335	9,977	38,753	0	38,753
Sheriff VIN	4,452	0	8,240	982	11,710	0	11,710
PCED SPF Reserve	1,281,030	0	320,482	153,826	1,447,686	0	1,447,686
PCED E Community	13,679	0	178,747	171,666	20,760	0	20,760
County Health Grants	96,358	0	106,539	145,489	57,408	0	57,408
EMPG	42,342	0	0	17,313	25,029	13,093	38,122
FR-CARA Grant	40,160	0	37,355	27,414	50,101	414	50,515
COVID-19 Grant	1,614	0	0	0	1,614	0	1,614
SPARK Grant	9,000	0	0	9,000	0	0	0
ARPA Grant	251,089	0	9,117	152,379	107,827	0	107,827
Multi-Year Capital Improvement	71,294	0	72,295	73,425	70,164	0	70,164
Donations	13,912	0	0	0	13,912	0	13,912
Municipalities Fighting Addiction	9,910	0	9,768	0	19,678	0	19,678
EMS/Health/Em Mgmt Bldg Project	3,482	0	2	0	3,484	0	3,484
EMS CPR Fund	4,253	0	0	1,254	2,999	0	2,999
EMS Memorial - Phillipsburg	349	0	2,155	0	2,504	0	2,504
EMS Memorial - Logan	1,087	0	0	0	1,087	0	1,087
Veterans Memorial	4,106	0	0	0	4,106	0	4,106
Special Vehicle	3,493	0	62,541	51,115	14,919	0	14,919
Worthless Check Administrative Fee	1,690	0	30	0	1,720	0	1,720
Prosecutor's Forfeiture Trust	719	0	0	0	719	0	719
Sheriff Grant	0	0	5,250	1,250	4,000	0	4,000
Bond and Interest Funds							
Assisted Living Debt Service	2,557	0	251,061	248,215	5,403	0	5,403
Business Funds							
Solid Waste and Landfill	177,855	0	710,759	612,688	275,926	7,673	283,599
Solid Waste and Landfill Equipment	165,854	0	399,278	399,278	165,854	399,278	565,132
EMS-Ambulance	(153,211)	0	909,487	807,663	(51,387)	9,109	(42,278)
Ambulance Equipment	3,887	0	407,492	407,678	3,701	0	3,701
Total Reporting Entity (Excluding Agency Funds)	**$ 5,647,221**	**0**	**17,931,300**	**17,390,417**	**6,188,104**	**499,735**	**6,687,839**

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, 2024

Cash on Hand		
Treasurer	$	500
Register of Deeds		20
Landfill		100
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		12,674,262
Checking Accounts		147,264
Money Market Account		393,668
Certificates of Deposit		873,000
Farmers National Bank - Agra, Kansas		
Money Market Account		1,038,171
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		1,014,181
Certificates of Deposit		500,000
Total Cash and Investments		17,141,166
Less Agency Funds per Schedule 3		(10,453,327)
Total Reporting Entity (Excluding Agency Funds)	**$**	**6,687,839**

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 2024:

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.)

Encumbrance – a commitment by the municipality for future payments and supported by a document evidencing the commitment, such as a purchase order or contract.

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 the public hearing is adjusted to no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did 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, EMS-Ambulance, and County Health funds were amended in this manner during the year ended December 31, 2024.

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	FR-CARA Grant
Mental Retardation	COVID-19 Grant
County Equipment Reserve	SPARK Grant
Special Road & Bridge Improvement	ARPA Grant
Municipalities Fighting Addiction	Multi-Year Capital Improvement
Register of Deeds Technology	Insurance Reserve
County Treasurer Technology	Donations
County Clerk Technology	EMS/Health/Em Mgmt Bldg Project
Attorney's Training	EMS-CPR Fund
Law Enforcement Trust	EMS-Memorial Phillipsburg
Diversion	EMS-Memorial Logan
Sheriff VIN	Veterans Memorial
PCED SPF Reserve	Special Vehicle
PCED E Community	Worthless Check Administrative Fee
County Health Grants	Law Enforcement Forfeiture Trust
EMPG	Prosecutor's Forfeiture Trust

Business Fund:

Ambulance Equipment	Solid Waste and Landfill 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

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Historical Society, Conservation, County Hospital, and County Fair funds have exceeded the published budget amount. This appears to be a violation of this statute.

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 County Health, EMS-Ambulance, Motor Vehicle Tax, Recreational Vehicle Tax, and Commercial Vehicle Tax funds incurred indebtedness in excess of available cash balances. This appears to be in violation of this statute.

Depository Security. K.S.A. 9-1402 requires that before any deposit of public monies or funds be made by any municipality with any bank, savings and loan association or savings bank, such municipality shall obtain security for such deposit. We noted that as of December 31, 2024 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402

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 not legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $17,140,546 and the bank balance was $17,536,446. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $989,199 was covered by federal depository insurance, $13,935,334 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $2,611,913 was unsecured.

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, 2024, 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Phillips County, Kansas, were $331,184 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the county's proportionate share of the collective net pension liability reported by KPERS was $3,317,770. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024.

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, 2024 was $369,699.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 22,066
General	Multi-Year Capital Improvement	K.S.A. 19-120	72,295
Special Vehicle	General	K.S.A. 8-145	3,493
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	14,229
Economic Development	PCED SPF Reserve	K.S.A 19-4103	237,666
Appraiser's Cost	Equipment Reserve	K.S.A 19-119	23,443
Road & Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	326,852
Employee Benefits	Insurance Reserve	K.S.A 12-2615	1,692,943

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 $209,591. 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 2024. 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 $709,165. This liability is based on the use of 44.10 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $898,919 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 2024. The County expects the landfill to continue to operate for approximately thirty-five 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, 2024, 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	1,540,000	0	220,000	1,320,000	28,215
Total Certificates of Participation					1,540,000	0	220,000	1,320,000	28,215
Finance Leases:									
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	91,347	0	29,848	61,499	1,827
2012 Ram Pickup with Trailer	1.44%	07/30/20	40,000	07/30/25	16,329	0	8,119	8,210	230
2016 John Deere Loader	2.69%	12/07/20	200,000	12/07/25	37,753	0	37,753	0	0
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	06/14/25	28,782	0	28,782	0	0
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	12/14/25	27,597	0	27,597	0	0
3 2022 Mack Trucks	4.97%	04/01/24	245,717	04/01/29	0	245,717	81,906	163,811	0
2003 Caterpillar Scraper	2.25%	12/14/20	103,000	12/14/25	19,603	0	19,603	0	0
2020 John Deere Motor Grader	2.05%	03/22/21	313,316	01/31/26	190,862	0	62,217	128,645	4,170
2022 Belly Dump Trailers	1.48%	03/22/21	68,200	01/31/26	41,332	0	13,571	27,761	652
2021 Caterpillar Track Loader	1.50%	06/07/21	232,523	06/07/26	141,471	0	47,259	94,212	1,360
2016 John Deere Motor Grader	1.23%	10/04/21	117,000	10/01/26	70,029	0	23,350	46,679	919
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	77,400	0	77,400	0	2,647
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	77,400	0	77,400	0	2,647
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	80,197	0	80,197	0	2,638
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	80,197	0	80,197	0	2,638
2016 John Deere Motor Grader	1.74%	02/07/22	99,500	01/31/27	80,201	0	19,457	60,744	1,487
Property Lease	3.75%	02/18/22	180,000	06/20/32	157,519	0	14,906	142,613	5,157
2018 Caterpillar Wheel Loader	2.30%	03/21/22	290,500	03/01/27	233,929	0	56,586	177,343	5,587
John Deere Motor Grader	3.47%	08/01/22	328,828	08/01/27	261,745	0	63,342	198,403	9,431
2018 John Deere Motor Grader	4.50%	02/13/23	165,000	02/07/28	165,000	0	165,000	0	12,412
2023 Trash Truck	5.24%	07/10/23	80,000	01/31/28	80,000	0	15,865	64,135	2,332
2 Kenworth Dump Trucks	6.89%	08/18/23	669,264	08/18/30	669,264	0	669,264	0	76,373
2021 FIN T90T	4.93%	05/15/23	62,750	05/15/28	62,750	0	12,273	50,477	2,195
2 Kenworth Dump Trucks	5.75%	05/20/24	669,264	05/20/29	0	669,264	0	669,264	0
John Deere Motor Grader	4.95%	03/11/24	261,000	03/11/29	0	261,000	0	261,000	0
Caterpillar Compactor	5.25%	07/01/24	399,278	07/01/29	0	399,278	0	399,278	0
2024 Ambulance	4.89%	05/13/24	245,000	05/13/29	0	245,000	102,899	142,101	7,582
Total Finance Leases					2,690,707	1,820,259	1,814,791	2,696,175	142,284
Total Contractual Indebtedness					**4,230,707**	**1,820,259**	**2,034,791**	**4,016,175**	**170,499**

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

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

	2025	2026	2027	2028	2029	2030-2035	Total
PRINCIPAL							
Certificates of Participation:							
Series 2020 Assisted Living Facility	225,000	230,000	235,000	240,000	245,000	145,000	1,320,000
Finance Leases:							
Property & Equipment Lease	30,445	31,054	0	0	0	0	61,499
2012 Ram Pickup with Trailer	8,210	0	0	0	0	0	8,210
2016 John Deere Loader	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
3 2022 Mack Trucks	45,713	50,840	53,367	13,892	0	0	163,812
2003 Caterpillar Scraper	0	0	0	0	0	0	0
2020 John Deere Motor Grader	63,750	64,895	0	0	0	0	128,645
2022 Belly Dump Trailers	13,812	13,949	0	0	0	0	27,761
2021 Caterpillar Track Loader	47,206	47,006	0	0	0	0	94,212
2016 John Deere Motor Grader	23,695	22,984	0	0	0	0	46,679
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2016 John Deere Motor Grader	19,887	20,233	20,624	0	0	0	60,744
Property Lease	16,816	17,457	18,123	18,806	19,532	51,879	142,613
2018 Caterpillar Wheel Loader	58,094	59,430	59,819	0	0	0	177,343
John Deere Motor Grader	65,888	68,175	64,340	0	0	0	198,403
2018 John Deere Motor Grader	0	0	0	0	0	0	0
2023 Trash Truck	14,826	15,612	16,430	17,267	0	0	64,135
2 Kenworth Dump Trucks	0	0	0	0	0	0	0
2021 FIN T90T	11,979	12,570	13,190	12,738	0	0	50,477
2 Kenworth Dump Trucks	119,328	126,189	133,445	141,072	149,230	0	669,264
John Deere Motor Grader	47,285	49,625	52,082	54,644	57,364	0	261,000
Caterpillar Compactor	71,904	75,679	79,652	83,809	88,234	0	399,278
2024 Ambulance	49,471	51,890	40,740	0	0	0	142,101
Total Capital Leases	708,309	727,588	551,812	342,228	314,360	51,879	2,696,176
TOTAL PRINCIPAL	**933,309**	**957,588**	**786,812**	**582,228**	**559,360**	**196,879**	**4,016,176**

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

	2025	2026	2027	2028	2029	2030-2035	Total
INTEREST							
Certificates of Participation:							
Series 2020 Assisted Living Facility	23,987	19,713	15,343	10,830	6,270	2,023	78,166
Finance Leases:							
Property & Equipment Lease	1,230	621	0	0	0	0	1,851
2012 Ram Pickup with Trailer	139	0	0	0	0	0	139
2016 John Deere Loader	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
3 2022 Mack Trucks	10,997	5,870	3,343	690	0	0	20,900
2003 Caterpillar Scraper	0	0	0	0	0	0	0
2020 John Deere Motor Grader	2,637	1,492	0	0	0	0	4,129
2022 Belly Dump Trailers	411	274	0	0	0	0	685
2021 Caterpillar Track Loader	1,413	705	0	0	0	0	2,118
2016 John Deere Motor Grader	574	283	0	0	0	0	857
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2022 Mack Truck	0	0	0	0	0	0	0
2016 John Deere Motor Grader	1,057	711	320	0	0	0	2,088
Property Lease	5,071	4,429	3,763	3,081	2,354	2,847	21,545
2018 Caterpillar Wheel Loader	4,079	2,743	1,375	0	0	0	8,197
John Deere Motor Grader	6,885	4,598	2,233	0	0	0	13,716
2018 John Deere Motor Grader	0	0	0	0	0	0	0
2023 Trash Truck	3,371	2,585	1,767	930	0	0	8,653
2 Kenworth Dump Trucks	0	0	0	0	0	0	0
2021 FIN T90T	2,489	1,898	1,278	628	0	0	6,293
2 Kenworth Dump Trucks	38,482	31,621	24,365	16,738	8,580	0	119,786
John Deere Motor Grader	12,919	10,579	8,122	5,560	2,840	0	40,020
Caterpillar Compactor	20,962	17,187	13,214	9,057	4,632	0	65,052
2024 Ambulance	6,949	4,530	1,992	0	0	0	13,471
Total Finance Leases	119,665	90,126	61,772	36,684	18,406	2,847	329,500
TOTAL INTEREST	**143,652**	**109,839**	**77,115**	**47,514**	**24,676**	**4,870**	**407,666**
TOTAL PRINCIPAL AND INTEREST	**$ 1,076,961**	**1,067,427**	**863,927**	**629,742**	**584,036**	**201,749**	**4,423,842**

PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

PHILLIPS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 2,488,866	19,356	2,508,222	2,294,712	(213,510)
Special Purpose Funds					
Road and Bridge	3,825,909	51,766	3,877,675	3,877,675	0
Historical Society	15,850	0	15,850	16,266	416
Conservation	30,000	0	30,000	30,699	699
Election	125,000	18,513	143,513	113,774	(29,739)
Appraiser's Cost	151,236	0	151,236	139,818	(11,418)
Noxious Weed	215,420	0	215,420	149,757	(65,663)
Noxious Weed Capital Outlay	0	0	0	0	0
County Health	812,086	0	812,086	757,051	(55,035)
Employee Benefits	2,446,150	0	2,446,150	2,446,150	0
Special Alcohol Program	19,795	0	19,795	3,420	(16,375)
County Hospital	546,418	0	546,418	553,814	7,396
Mental Health	39,307	0	39,307	40,410	*
Mental Retardation	52,560	0	52,560	54,496	*
Economic Development	528,132	0	528,132	528,132	0
County Fair	28,000	0	28,000	28,896	896
Tourism and Convention	100,000	0	100,000	78,557	(21,443)
Local Emergency Planning Committee	5,100	0	5,100	2,172	(2,928)
Phillips County 911	102,000	0	102,000	102,000	0
Bond and Interest Funds					
Assisted Living Debt Service	255,715	0	255,715	248,215	(7,500)
Business Funds					
Solid Waste and Landfill	807,600	0	807,600	612,688	(194,912)
EMS-Ambulance	931,829	0	931,829	807,663	(124,166)

* 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, 2024

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,709,112	1,703,074	6,038
Delinquent Tax	19,800	0	19,800
Motor Vehicle Tax	140,505	111,192	29,313
Recreational Vehicle Tax	3,717	3,585	132
16/20M Tax	23,120	23,649	(529)
Commercial Vehicle Tax	54,942	9,974	44,968
Watercraft Tax	1,296	852	444
In Lieu (IRB's)	38,220	33,500	4,720
Intangible Tax	46,759	18,885	27,874
Intergovernmental			
District Coroner	196	0	196
Licenses, Fees and Permits			
County Officer Fees	54,990	50,500	4,490
Antique Fee	4,555	2,250	2,305
Other Fees	8,723	8,500	223
Copies	512	0	512
Emergency Management Fees	12,000	0	12,000
Charges for Services			
City Law Enforcement Contract	384,020	380,000	4,020
Grants	14,000	0	14,000
Miscellaneous	19,397	0	19,397
Interest on Idle Funds	60,807	40,000	20,807
Interest on Tax Collections	39,655	44,000	(4,345)
Transfer from Special Vehicle	3,493	0	3,493
Reimbursed Expense	19,356	0	19,356
Total Receipts	2,659,175	**2,429,961**	**229,214**

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 85,971	92,000	(6,029)
County Clerk	142,123	141,403	720
County Treasurer	169,976	165,170	4,806
County Attorney	90,537	90,437	100
County Counselor	40,786	40,019	767
Register of Deeds	66,305	71,000	(4,695)
Sheriff	1,053,629	1,071,000	(17,371)
Unified Court - Operating	36,263	36,500	(237)
Unified Court - Attorney	79,185	90,800	(11,615)
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	277,374	400,000	(122,626)
Coroner	9,502	9,264	238
Emergency Preparedness	65,441	71,125	(5,684)
Data Processing	11,376	70,000	(58,624)
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	12,825	4,500	8,325
Juvenile Detention	0	1,000	(1,000)
NWKS Domestic & Sexual Violence	3,000	3,000	0
Child Advocacy Center	17,000	17,000	0
GIS Mapping	15,058	15,353	(295)
Grant Expense	14,000	0	14,000
Transfer to County Equipment Reserve	22,066	0	22,066
Transfer to Multi-Year Capital Improvement	72,295	72,295	0
Adjustment for Qualifying Budget Credit:			
Grants	0	14,000	(14,000)
Reimbursed Expenses	0	19,356	(19,356)
Total Expenditures	2,294,712	**2,508,222**	**(213,510)**
Receipts Over (Under) Expenditures	364,463		
Unencumbered Cash, Beginning	108,661		
Unencumbered Cash, Ending	**$ 473,124**		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,446,201	2,437,556	8,645
Delinquent Tax	28,659	21,400	7,259
Motor Vehicle Tax	206,036	161,588	44,448
Recreational Vehicle Tax	5,452	5,212	240
16/20M Tax	35,567	34,372	1,195
Commercial Vehicle Tax	13,561	14,497	(936)
Watercraft Tax	1,884	1,235	649
Intergovernmental			
Special City/County Highway	419,579	419,911	(332)
State Equalization	2,398	0	2,398
Miscellaneous	666	0	666
Materials Sold	31,894	0	31,894
Lease Purchase Proceeds	669,264	0	669,264
Kansas Department of Transportation	60,874	0	60,874
Reimbursed Expense	51,766	0	51,766
Total Receipts	3,973,801	**3,095,771**	**878,030**
Expenditures:			
Personal Services	955,566	904,334	51,232
Contractual Services	211,567	347,749	(136,182)
Commodities	870,634	1,096,485	(225,851)
Capital Outlay	103,789	71,203	32,586
Property & Equipment Lease Payments	1,409,267	676,000	733,267
Transfer to Special Road and Bridge Improvement	326,852	0	326,852
Adjustment for Qualifying Budget Credit:			
Lease Purchase Proceeds	0	669,264	(669,264)
KDOT Reimbursement	0	60,874	(60,874)
Reimbursed Expense	0	51,766	(51,766)
Total Expenditures	3,877,675	**3,877,675**	**0**
Receipts Over (Under) Expenditures	96,126		
Unencumbered Cash, Beginning	1,237		
Unencumbered Cash, Ending	**$ 97,363**		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 14,312	14,261	51
Delinquent Tax	196	159	37
Motor Vehicle Tax	1,396	1,065	331
Recreational Vehicle Tax	37	34	3
16/20M Tax	272	227	45
Commercial Vehicle Tax	93	96	(3)
Watercraft Tax	12	8	4
Total Receipts	16,318	**15,850**	**468**
Expenditures:			
Appropriations	16,266	**15,850**	**416**
Receipts Over (Under) Expenditures	52		
Unencumbered Cash, Beginning	(52)		
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 27,654	27,561	93
Delinquent Tax	307	167	140
Motor Vehicle Tax	2,189	1,692	497
Recreational Vehicle Tax	58	55	3
16/20M Tax	402	360	42
Commercial Vehicle Tax	145	152	(7)
Watercraft Tax	20	13	7
Total Receipts	30,775	**30,000**	**775**
Expenditures:			
Appropriations	30,699	**30,000**	**699**
Receipts Over (Under) Expenditures	76		
Unencumbered Cash, Beginning	(76)		
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 122,894	122,464	430
Delinquent Tax	475	819	(344)
Motor Vehicle Tax	2,334	1,279	1,055
Recreational Vehicle Tax	63	41	22
16/20M Tax	1,026	272	754
Commercial Vehicle Tax	183	115	68
Watercraft Tax	15	10	5
Reimbursed Expense	18,513	0	18,513
Total Receipts	145,503	**125,000**	**20,503**
Expenditures:			
Personal Services	29,500	15,000	14,500
Contractual Services	82,848	97,290	(14,442)
Commodities	1,426	1,500	(74)
Transfer to Equipment Reserve	0	11,210	(11,210)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	18,513	(18,513)
Total Expenditures	113,774	**143,513**	**(29,739)**
Receipts Over (Under) Expenditures	31,729		
Unencumbered Cash, Beginning	(10,453)		
Unencumbered Cash, Ending	**$ 21,276**		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	$ 116,119	115,680	439
Delinquent Tax	1,596	1,750	(154)
Motor Vehicle Tax	11,249	8,549	2,700
Recreational Vehicle Tax	298	276	22
16/20M Tax	2,250	1,819	431
Commercial Vehicle Tax	755	767	(12)
Watercraft Tax	100	0	100
Miscellaneous	1,335	0	1,335
Reimbursed Expense	2,440	0	2,440
Total Receipts	136,142	**128,841**	**7,301**
Expenditures:			
Personal Services	105,345	136,386	(31,041)
Contractual Services	9,097	12,600	(3,503)
Commodities	1,933	2,250	(317)
Capital Outlay	0	0	0
Transfer to County Equipment Reserve	23,443	0	23,443
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	2,440	(2,440)
Total Expenditures	139,818	**151,236**	**(11,418)**
Receipts Over (Under) Expenditures	(3,676)		
Unencumbered Cash, Beginning	27,119		
Unencumbered Cash, Ending	**$ 23,443**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 103,679	103,021	658
Delinquent Tax	1,401	1,105	296
Motor Vehicle Tax	9,942	7,625	2,317
Recreational Vehicle Tax	263	246	17
16/20M Tax	1,910	1,622	288
Commercial Vehicle Tax	664	684	(20)
Watercraft Tax	89	58	31
Sales	31,809	101,801	(69,992)
Total Receipts	149,757	**216,162**	**(66,405)**
Expenditures:			
Personal Services	$ 45,561	62,000	(16,439)
Contractual Services	17,152	29,070	(11,918)
Commodities	56,547	116,000	(59,453)
Capital Outlay	7,919	8,350	(431)
Property and Equipment Lease Payment	8,349	0	8,349
Transfer to Noxious Weed Capital Outlay	14,229	0	14,229
Total Expenditures	149,757	**215,420**	**(65,663)**
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 0	0	0
Transfer from Noxious Weed	14,229	0	14,229
Total Receipts	14,229	**0**	**14,229**
Expenditures:			
Capital Outlay	0	0	0
Transfer to Noxious Weed	0	0	0
Total Expenditures	0	**0**	**0**
Receipts Over (Under) Expenditures	14,229		
Unencumbered Cash, Beginning	56,088		
Unencumbered Cash, Ending	**$ 70,317**		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 238,806	237,936	870
Delinquent Tax	3,095	377	2,718
Motor Vehicle Tax	21,872	16,739	5,133
Recreational Vehicle Tax	579	540	39
16/20M Tax	4,240	3,561	679
Commercial Vehicle Tax	1,462	1,502	(40)
Watercraft Tax	195	128	67
Charges for Services	273,851	268,500	5,351
Grants	0	86,000	(86,000)
Reimbursed Expense	442	0	442
Grant Reimbursement	121,376	47,071	74,305
Total Receipts	665,918	**662,354**	**3,564**
Expenditures:			
Personal Services	$ 485,040	483,776	1,264
Contractual Services	111,377	182,556	(71,179)
Commodities	160,634	69,007	91,627
Capital Outlay	0	2,000	(2,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	74,747	(74,747)
Total Expenditures	757,051	**812,086**	**(55,035)**
Receipts Over (Under) Expenditures	(91,133)		
Unencumbered Cash, Beginning	(224,746)		
Unencumbered Cash, Ending	**$ (315,879)**		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,453,511	1,448,365	5,146
Delinquent Tax	27,845	0	27,845
Motor Vehicle Tax	203,561	157,008	46,553
Recreational Vehicle Tax	5,391	5,064	327
16/20M Tax	38,133	33,398	4,735
Commercial Vehicle Tax	13,539	14,086	(547)
Watercraft Tax	1,830	1,200	630
Reimbursed Expense	136,150	0	136,150
Total Receipts	1,879,960	**1,659,121**	**220,839**
Expenditures:			
Social Security	283,303	290,600	(7,297)
KPERS	331,184	326,900	4,284
KPERS Insurance	35,765	35,000	765
Health Insurance Cost	6,034	0	6,034
Life Insurance	6,131	5,000	1,131
Unemployment	6,512	20,000	(13,488)
Workers Compensation	84,278	90,000	(5,722)
Transfer to Insurance Reserve	1,692,943	1,542,500	150,443
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	136,150	(136,150)
Total Expenditures	2,446,150	**2,446,150**	**0**
Receipts Over (Under) Expenditures	(566,190)		
Unencumbered Cash, Beginning	702,748		
Unencumbered Cash, Ending	**$ 136,558**		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 9,590	10,000	(410)
Miscellaneous	0	0	0
Total Income	9,590	**10,000**	**(410)**
Expenditures:			
Contractual Services	3,420	**19,795**	**(16,375)**
Receipts Over (Under) Expenditures	6,170		
Unencumbered Cash, Beginning	23,202		
Unencumbered Cash, Ending	**$ 29,372**		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 414,618	412,016	2,602
Delinquent Tax	5,604	5,432	172
Motor Vehicle Tax	39,755	30,494	9,261
Recreational Vehicle Tax	1,053	983	70
16/20M Tax	7,638	6,487	1,151
Commercial Vehicle Tax	2,653	2,736	(83)
Watercraft Tax	356	233	123
Grants	88,037	0	88,037
Total Receipts	559,714	**458,381**	**101,333**
Expenditures:			
Grant Expenses	4,402	0	4,402
Appropriations	553,814	458,381	95,433
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	88,037	(88,037)
Total Expenditures	558,216	**546,418**	**11,798**
Receipts Over (Under) Expenditures	1,498		
Unencumbered Cash, Beginning	(1,498)		
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, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 35,330	35,171	159
Delinquent Tax	508	480	28
Motor Vehicle Tax	3,602	2,720	882
Recreational Vehicle Tax	95	88	7
16/20M Tax	740	579	161
Commercial Vehicle Tax	243	244	(1)
Watercraft Tax	32	21	11
Total Receipts	40,550	**39,303**	**1,247**
Expenditures:			
Appropriations	40,410	**39,307**	**1,103**
Receipts Over (Under) Expenditures	140		
Unencumbered Cash, Beginning	(138)		
Unencumbered Cash, Ending	**$ 2**		

* 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, 2024

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 47,569	47,387	182
Delinquent Tax	693	172	521
Motor Vehicle Tax	4,920	3,726	1,194
Recreational Vehicle Tax	130	120	10
16/20M Tax	1,000	793	207
Commercial Vehicle Tax	331	334	(3)
Watercraft Tax	43	28	15
Total Receipts	54,686	**52,560**	**2,126**
Expenditures:			
Appropriations	54,496	**52,560**	**1,936**
Receipts Over (Under) Expenditures	190		
Unencumbered Cash, Beginning	(190)		
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	$ 535,608	491,132	44,476
Grants	0	25,000	(25,000)
Interest on Idle Funds	10,589	0	10,589
Reimbursed Expense	312	2,000	(1,688)
Total Receipts	546,509	**518,132**	**28,377**
Expenditures:			
Personal Services	$ 156,179	184,502	(28,323)
Contractural Services	31,695	45,100	(13,405)
Commodities	0	1,000	(1,000)
Capital Outlay	754	5,500	(4,746)
Special Projects	101,838	292,030	(190,192)
Transfer to PCED SPF Reserve	237,666	0	237,666
Total Expenditures	528,132	**528,132**	**0**
Receipts Over (Under) Expenditures	18,377		
Unencumbered Cash, Beginning	115,061		
Unencumbered Cash, Ending	**$ 133,438**		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 25,443	25,357	86
Delinquent Tax	348	109	239
Motor Vehicle Tax	2,468	1,888	580
Recreational Vehicle Tax	65	61	4
16/20M Tax	479	402	77
Commercial Vehicle Tax	165	169	(4)
Watercraft Tax	22	14	8
Total Receipts	28,990	**28,000**	**990**
Expenditures:			
Appropriations	28,896	**28,000**	**896**
Receipts Over (Under) Expenditures	94		
Unencumbered Cash, Beginning	(94)		
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	$ 78,557	**100,000**	**(21,443)**
Expenditures:			
Appropriations	78,557	**100,000**	**(21,443)**
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, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements	0	0	0
Transfer from General	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Contractual Services	0	4,600	(4,600)
Commodities	0	500	(500)
Capital Outlay	2,172	0	2,172
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	0	0
Total Expenditures	2,172	**5,100**	**(2,928)**
Receipts Over (Under) Expenditures	(2,172)		
Unencumbered Cash, Beginning	30,019		
Unencumbered Cash, Ending	**$ 27,847**		

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	$ 135	0	135
911 Tax	64,964	60,000	4,964
Total Receipts	65,099	**60,000**	**5,099**
Expenditures:			
Contractual Services	34,631	72,000	(37,369)
Capital Outlay	0	30,000	(30,000)
Total Expenditures	34,631	**102,000**	**(67,369)**
Receipts Over (Under) Expenditures	30,468		
Unencumbered Cash, Beginning	269,163		
Unencumbered Cash, Ending	**$ 299,631**		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 207,288	206,042	1,246
Delinquent Tax	2,803	0	2,803
Motor Vehicle Tax	19,883	15,250	4,633
Recreational Vehicle Tax	527	492	35
16/20M Tax	3,819	3,244	575
Commerical Vehicle Tax	1,327	1,368	(41)
Watercraft Tax	178	117	61
Assisted Living Center	15,236	17,179	(1,943)
Total Receipts	251,061	**243,692**	**7,369**
Expenditures:			
Principal	220,000	220,000	0
Interest	28,215	28,215	0
COP Reserve	0	7,500	(7,500)
Total Expenditures	248,215	**255,715**	**(7,500)**
Receipts Over (Under) Expenditures	2,846		
Unencumbered Cash, Beginning	2,557		
Unencumbered Cash, Ending	**$ 5,403**		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 184,132	183,490	642
Delinquent Tax	752	0	752
Motor Vehicle Tax	2,851	0	2,851
Recreational Vehicle Tax	79	0	79
16/20M Tax	3,029	0	3,029
Commercial Vehicle Tax	308	0	308
Grants	5,000	0	5,000
Sale of Equipment	10,150	0	10,150
Charges for Services	504,458	480,000	24,458
Total Receipts	710,759	**663,490**	**47,269**
Expenditures:			
Personal Services	237,555	300,000	(62,445)
Contractual Services	168,422	159,100	9,322
Commodities	111,959	194,000	(82,041)
Capital Outlay	13,468	154,500	(141,032)
Lease Payments	81,284	0	81,284
Transfer to Lanfill Equipment Reserve	0	0	0
Total Expenditures	612,688	**807,600**	**(194,912)**
Receipts Over (Under) Expenditures	98,071		
Unencumbered Cash, Beginning	177,855		
Unencumbered Cash, Ending	**$ 275,926**		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 270,877	269,904	973
Delinquent Tax	2,437	0	2,437
Motor Vehicle Tax	16,191	11,246	4,945
Recreational Vehicle Tax	431	363	68
16/20M Tax	4,443	2,392	2,051
Commercial Vehicle Tax	1,144	1,009	135
Watercraft	131	86	45
Charges for Services	360,518	290,000	70,518
Reimbursement from CARA	27,000	0	27,000
Grants	202,000	0	202,000
Transfer from Ambulance Equipment	0	114,481	(114,481)
Miscellaneous	24,315	0	24,315
Total Receipts	909,487	**689,481**	**220,006**
Expenditures:			
Personal Services	459,322	463,814	(4,492)
Contractual Services	107,306	147,898	(40,592)
Commodities	87,319	54,700	32,619
Capital Outlay	0	7,337	(7,337)
Property Lease Payment	20,063	36,000	(15,937)
Grant Expense	133,653	0	133,653
Transfer to Ambulance Equipment	0	20,080	(20,080)
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	202,000	(202,000)
Total Expenditures	807,663	**931,829**	**(124,166)**
Receipts Over (Under) Expenditures	101,824		
Unencumbered Cash, Beginning	(153,211)		
Unencumbered Cash, Ending	**$ (51,387)**		

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Solid Waste and Landfill Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Transfer from Ambulance	$ 0	0	0	0
Transfer from Election	0	0	0	0
Transfer from General	0	22,066	0	0
Transfer from Landfill and Solid Waste	0	0	0	0
Transfer from Appraiser's Cost	0	23,443	0	0
Donations	0	0	0	159,020
Kansas Department of Transportation	0	0	200,000	0
Lease Purchase Proceeds	399,278	0	245,717	245,000
Reimbursed Expense	0	0	86,053	0
Insurance Proceeds	0	0	171,771	3,472
Sale of Equipment	0	0	83,010	0
Transfer from Road and Bridge	0	0	326,852	0
Total Receipts	399,278	45,509	1,113,403	407,492
Expenditures:				
Contractual Services	0	0	62,638	0
Capital Outlay	399,278	5,857	479,891	297,197
Lease Payments	0	0	327,623	110,481
Total Expenditures	399,278	5,857	870,152	407,678
Receipts Over (Under) Expenditures	0	39,652	243,251	(186)
Unencumbered Cash, Beginning	165,854	394,146	1,232,863	3,887
Unencumbered Cash, Ending	**$ 165,854**	**433,798**	**1,476,114**	**3,701**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Insurance Reserve	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 0	31,614	1,647	1,647
Employee Contributions	94,600	0	0	0
Transfer from Employee Benefits	1,692,943	0	0	0
Interest on Idle Funds	220	0	0	0
Reimbursed Expense	376,908	0	0	0
Total Receipts	2,164,671	31,614	1,647	1,647
Expenditures:				
Health Insurance Premiums	757,452	0	0	0
Health Insurance Claims	1,248,162	0	0	0
Capital Outlay	0	51,646	1,995	0
Total Expenditures	2,005,614	51,646	1,995	0
Receipts Over (Under) Expenditures	159,057	(20,032)	(348)	1,647
Unencumbered Cash, Beginning	672,185	97,657	15,756	5,619
Unencumbered Cash, Ending	$ **831,242**	**77,625**	**15,408**	**7,266**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	$ 959	2,385	10,335	0
Reimbursed Expense	0	11,609	0	0
Miscellaneous	0	1,650	0	0
Sheriff VINS	0	0	0	8,240
Total Receipts	959	15,644	10,335	8,240
Expenditures:				
Contractual Services	897	8,812	9,977	0
Commodities	0	0	0	982
Total Expenditures	897	8,812	9,977	982
Receipts Over (Under) Expenditures	62	6,832	358	7,258
Unencumbered Cash, Beginning	13,202	30,386	38,395	4,452
Unencumbered Cash, Ending	$ **13,264**	**37,218**	**38,753**	**11,710**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	$ 6,900	56,328	106,539	0
Miscellaneous	0	1,909	0	0
Loan Payments	75,916	120,510	0	0
Transfer from Economic Development	237,666	0	0	0
Total Receipts	320,482	178,747	106,539	0
Expenditures:				
Grant Expenses	11,000	0	145,489	17,313
Business Loans	99,077	99,783	0	0
Contractual Services	43,749	71,883	0	0
Total Expenditures	153,826	171,666	145,489	17,313
Receipts Over (Under) Expenditures	166,656	7,081	(38,950)	(17,313)
Unencumbered Cash, Beginning	1,281,030	13,679	96,358	42,342
Unencumbered Cash, Ending	$ **1,447,686**	**20,760**	**57,408**	**25,029**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	FR-CARA Grant	COVID-19 Grant	SPARK Grant	ARPA Grant
Receipts:				
Federal Aid	$ 37,355	0	0	0
Interest on Idle Funds	0	0	0	117
Reimbursement from SPARK	0	0	0	9,000
Total Receipts	37,355	0	0	9,117
Expenditures:				
Capital Outlay	0	0	0	152,379
Grant Expenses	414	0	0	0
Reimbursement to ARPA Grant	27,000	0	9,000	0
Total Expenditures	27,414	0	9,000	152,379
Receipts Over (Under) Expenditures	9,941	0	(9,000)	(143,262)
Unencumbered Cash, Beginning	40,160	1,614	9,000	251,089
Unencumbered Cash, Ending	$ **50,101**	**1,614**	**0**	**107,827**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Multi-Year Capital Improvement	Donations	Municipalities Fighting Addiction	EMS/Health/ Em Mgmt Bldg Project
Receipts:				
Interest on Idle Funds	$ 0	0	0	2
Transfer from General	72,295	0	0	0
Grants	0	0	9,768	0
Donations	0	0	0	0
Total Receipts	72,295	0	9,768	2
Expenditures:				
Contractual Services	0	0	0	0
Commodities	0	0	0	0
Capital Outlay	73,425	0	0	0
Total Expenditures	73,425	0	0	0
Receipts Over (Under) Expenditures	(1,130)	0	9,768	2
Unencumbered Cash, Beginning	71,294	13,912	9,910	3,482
Unencumbered Cash, Ending	$ **70,164**	**13,912**	**19,678**	**3,484**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	EMS - CPR Fund	EMS Memorial Phillipsburg	EMS Memorial Logan	Veterans Memorial
Receipts:				
State Aid	$ 0	0	0	0
Donations and Fees	0	2,155	0	0
Total Receipts	0	2,155	0	0
Expenditures:				
Capital Outlay	0	0	0	0
Operations	1,254	0	0	0
Total Expenditures	1,254	0	0	0
Receipts Over (Under) Expenditures	(1,254)	2,155	0	0
Unencumbered Cash, Beginning	4,253	349	1,087	4,106
Unencumbered Cash, Ending	$ **2,999**	**2,504**	**1,087**	**4,106**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Special Vehicle	Worthless Check Administrative Fee	Prosecutor's Forfeiture Trust	Sheriff Grant
Receipts:				
Fees	$ 56,293	30	0	0
Grants	0	0	0	5,250
Miscellaneous	6,248	0	0	0
Total Receipts	62,541	30	0	5,250
Expenditures:				
Personal Services	18,980	0	0	0
Contractual Services	16,556	0	0	0
Commodities	12,086	0	0	0
Capital Outlay	0	0	0	0
Grant Expense	0	0	0	1,250
Transfer to General	3,493	0	0	0
Total Expenditures	51,115	0	0	1,250
Receipts Over (Under) Expenditures	11,426	30	0	4,000
Unencumbered Cash, Beginning	3,493	1,690	719	0
Unencumbered Cash, Ending	$ **14,919**	**1,720**	**719**	**4,000**

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 8,521,412	14,894,897	13,157,610	10,258,699
Advance Tax	(2)	3,175	2,924	249
Motor Vehicle License	6,635	645,898	646,201	6,332
Sales Tax	48,612	704,863	703,264	50,211
Motor Vehicle Tax	138,943	1,021,264	1,181,869	(21,662)
Recreational Vehicle Tax	3,267	25,956	30,701	(1,478)
Commercial Vehicle Tax	15,432	60,232	101,541	(25,877)
Delinquent Personal Tax	392	21,559	21,026	925
Special Mineral Tax	23,094	5,381	0	28,475
County Sale	71,728	178,777	148,372	102,133
Tax Escrow	5,611	10,800	5,536	10,875
Neighborhood Revitalization	1,207	267,904	267,904	1,207
Interest on Investments	0	72,826	72,826	0
Interest on Taxes	0	39,645	39,645	0
Insufficient Funds Check	0	12,764	12,761	3
Antique Tax	48	10,788	10,680	156
Total Distributable Funds	8,836,379	17,976,729	16,402,860	10,410,248
State Funds:				
Education Building	(250)	80,539	80,094	195
Institutional Building	(125)	40,270	40,047	98
Total State Funds	(375)	120,809	120,141	293
Subdivision Funds:				
Libraries	(255)	89,267	89,012	0
Irrigation Districts	0	72,405	72,405	0
Cities	(6,241)	1,709,161	1,700,907	2,013
Townships	(35)	50,372	50,049	288
School Districts	(10,718)	3,456,814	3,443,084	3,012
Cemeteries	(44)	10,498	10,454	0
Extension District	(547)	194,316	193,769	0
Fire Districts	489	242,252	241,407	1,334
Total Subdivision Funds	(17,351)	5,825,085	5,801,087	6,647

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 8,132	46,373	43,981	10,524
Register of Deeds	4,849	58,551	57,831	5,569
Clerk of District Court	11,657	26,965	27,065	11,557
County Treasurer:				
Corporate Plan Employee Claims	26,571	2	26,573	0
Heritage Trust	686	3,294	2,625	1,355
County Officer Fees	0	55,076	55,076	0
Cereal Malt Beverage Stamp	1,677	0	1,677	0
Payroll Withholding	2,342	3,759,522	3,756,265	5,599
Over/Under	0	0	0	0
Sale of Stray Livestock	799	736	0	1,535
Total Officer Accounts	56,713	3,950,519	3,971,093	36,139
Total Agency Funds	**$ 8,875,366**	**27,873,142**	**26,295,181**	**10,453,327**