

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

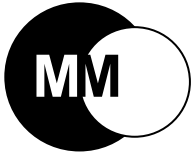
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For the Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Phillips, Phillipsburg, Kansas, a Municipality, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Phillips County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Phillips County, Kansas, as of December 31, 2020, 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, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Phillips County, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

To the Board of County Commissioners
Phillips County, Kansas
Page Three

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 25, 2021, on our consideration of Phillips County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Phillips County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 15, 2021

PHILLIPS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

STATEMENT 1
Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds							
General	\$ 177,536	0	2,307,479	2,185,948	299,067	18,214	317,281
Special Purpose Funds							
Road and Bridge	55,860	0	2,827,168	2,849,011	34,017	1,777	35,794
Historical Society	0	0	14,867	14,867	0	0	0
Conservation	0	0	15,303	15,303	0	0	0
Election	0	0	62,244	62,244	0	0	0
Appraiser's Cost	209	0	142,422	133,498	9,133	186	9,319
Noxious Weed	0	0	173,836	173,836	0	271	271
Noxious Weed Capital Outlay	54,910	0	49,729	84,680	19,959	0	19,959
County Health	21,789	0	627,274	624,989	24,074	5,726	29,800
Employee Benefits	0	0	2,260,328	2,240,467	19,861	0	19,861
Special Alcohol Program	40,853	0	7,285	28,665	19,473	0	19,473
County Hospital	0	0	449,855	449,855	0	0	0
Mental Health	0	0	43,188	43,188	0	0	0
Mental Retardation	0	0	58,276	58,276	0	0	0
Economic Development	160,403	0	412,820	475,000	98,223	0	98,223
County Fair	0	0	28,847	28,847	0	0	0
Tourism and Convention	0	0	26,706	26,706	0	0	0
Local Emergency Planning Committee	3,424	0	175	1,418	2,181	0	2,181
Phillips County 911	131,901	0	69,656	49,116	152,441	765	153,206
Special Machinery and Equipment	24,239	0	0	24,239	0	0	0
County Equipment Reserve	400,044	0	33,399	44,874	388,569	0	388,569
Special Road and Bridge Improvement	275,324	0	0	275,324	0	0	0
Insurance Reserve	0	0	1,754,148	1,438,670	315,478	0	315,478
Register of Deeds Technology	76,898	0	7,056	630	83,324	0	83,324
County Treasurer Technology	8,676	0	1,764	0	10,440	0	10,440
County Clerk Technology	8,026	0	1,764	6,407	3,383	0	3,383

(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, 2020

STATEMENT 1
Page 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attorney's Training	\$ 12,227	0	1,718	853	13,092	0	13,092
Law Enforcement Trust	14,304	0	6,958	16,971	4,291	0	4,291
Diversion	18,082	0	17,277	8,810	26,549	0	26,549
Sheriff VIN	4,182	0	9,240	10,141	3,281	172	3,453
PCED SPF Reserve	611,327	0	251,159	131,368	731,118	0	731,118
PCED E Community	19,016	0	135,218	137,571	16,663	0	16,663
County Health Grants	34,118	0	70,630	101,000	3,748	0	3,748
EMPG	35,396	0	16,445	10,491	41,350	0	41,350
COVID-19 Grant	0	0	12,980	11,329	1,651	450	2,101
SPARK Grant	0	0	1,045,758	1,025,758	20,000	0	20,000
CDBG Grant	0	0	130,800	130,800	0	0	0
Multiyear Capital Improvement	78,428	0	3,091	10,928	70,591	0	70,591
Donations	33,717	0	0	0	33,717	0	33,717
EMS/Health/Em Mgmt Bldg Project	3,467	0	1	0	3,468	0	3,468
EMS CPR Fund	2,019	0	6,405	4,730	3,694	0	3,694
EMS Memorial - Phillipsburg	2,327	0	1,612	0	3,939	0	3,939
EMS Memorial - Logan	92	0	0	0	92	0	92
Special Vehicle	3,804	0	58,615	63,375	(956)	0	(956)
Worthless Check Administrative Fee	1,459	0	60	0	1,519	0	1,519
Law Enforcement Forfeiture Trust	244	0	1,528	0	1,772	0	1,772
Prosecutor's Forfeiture Trust	719	0	0	0	719	0	719
Bond and Interest Funds							
Assisted Living Debt Service	6,777	0	2,441,830	2,442,260	6,347	0	6,347
Business Funds							
Solid Waste and Landfill	44,203	0	599,684	470,160	173,727	5,667	179,394
EMS-Ambulance	0	0	560,059	560,059	0	0	0
Ambulance Equipment	37,835	0	52,085	0	89,920	0	89,920
 Total Reporting Entity (Excluding Agency Funds)	 \$ 2,403,835	 0	 16,798,742	 16,472,662	 2,729,915	 33,228	 2,763,143

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, 2020

STATEMENT 1
Page 3

Cash on Hand	
Treasurer	\$ 500
Register of Deeds	20
Landfill	100
First National Bank and Trust - Phillipsburg, Kansas	
NOW Accounts	7,874,222
Checking Accounts	59,314
Money Market Account	65,644
Certificates of Deposit	873,000
Farmers National Bank - Agra, Kansas	
Money Market Account	311,463
Certificates of Deposit	500,000
Farmers State Bank - Phillipsburg, Kansas	
Money Market Account	409,233
Certificates of Deposit	<u>500,000</u>
Total Cash and Investments	10,593,496
Less Agency Funds per Schedule 3	<u>(7,830,353)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,763,143</u>

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

PHILLIPS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2020

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 2020:

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

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

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

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

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

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

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, Road & Bridge, EMS-Ambulance, County Health, Noxious Weed, Appraisers Cost, Election, Employee Benefits, Economic Development, Mental Health, Mental Retardation, Noxious Weed Capital Outlay, Special Alcohol Program, and Tourism & Promotion funds were amended in this manner during the year ended December 31, 2020.

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	County Health Grants
Mental Retardation	EMPG
Special Machinery and Equipment	Sheriff VIN
County Equipment Reserve	Edgett Donation
Special Road & Bridge Improvement	Insurance Reserve
Special Vehicle	EMS-CPR Fund
Register of Deeds Technology	EMS-Memorial Phillipsburg
County Treasurer Technology	EMS-Memorial Logan
County Clerk Technology	Multiyear Capital Improvement
Attorney's Training	Worthless Check Administrative Fee
Law Enforcement Trust	PCED E Community
PCED SPF Reserve	EMS/Health/Em Mgmt Bldg Project
Diversion	Prosecutor's Forfeiture Trust
Law Enforcement Forfeiture Trust	COVID-19 Grant
SPARK Grant	CDBG/CV Grant

Business Fund:

Ambulance Equipment

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

2. Stewardship, Compliance and Accountability**Compliance with Kansas Statutes**

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Motor Vehicle License, Special Vehicle, Townships, and Fish & Game Licenses funds incurred indebtedness in excess of available cash balances. This appears to be in violation of this statute.

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

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

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 statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$10,592,876 and the bank balance was \$10,810,529. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$848,140 was covered by federal depository insurance and \$9,962,389 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, 2020, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Phillips County, Kansas, were \$270,349 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the county's proportionate share of the collective net pension liability reported by KPERS was \$2,732,863. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

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 cost of accumulated vacation pay as of December 31, 2020 was \$150,633.

The County's policy regarding sick leave is to allow employees to accumulate one day per month and carry over to the next calendar year a maximum of 120 days of sick leave. Employees are not entitled to any compensation for unused sick leave upon termination, however, if the employee is retiring at or after age sixty-two (62) the employee will be paid for one-half of accumulated unused sick leave. The cost of one-half of the accumulated sick leave as of December 31, 2020 was \$135,297.

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, 2020 was \$320,476.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	\$ 2,371
Special Vehicle	General	K.S.A. 8-145	4,141
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	4,729
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	15,000
Economic Development	PCED SPF Reserve	K.S.A. 19-4103	184,669
PCED SPF Reserve	Economic Development	K.S.A. 19-4103	10,000
Ambulance	Ambulance Equipment	K.S.A. 12-110d	52,085
Election	Equipment Reserve	K.S.A. 19-119	1,246
Equipment Reserve	Election	K.S.A. 19-119	223
Special Machinery & Equipment	Road & Bridge	K.S.A. 68-141g	24,239
Special Road & Bridge Improvement	Road & Bridge	K.S.A. 68-590	143,319
Employee Benefits	Insurance Reserve	K.S.A. 12-2615	1,556,292

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 \$228,357. 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 2020. 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 \$588,297. This liability is based on the use of 38.10 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$955,790 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 2020. The County expects the landfill to continue to operate for approximately forty-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. **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 County’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 County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

12. **CRF and Cares Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARKS’s first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$1,045,758 during 2020 of which \$1,025,758 was expended during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

13. **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.

14. Long-term Debt

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2020, 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 2016 Assisted Living Facility	3.60%	06/30/16	3,127,000	11/01/30	2,330,000	0	2,330,000	0	85,263
Series 2020 Assisted Living Facility	1.90%	11/12/20	2,175,000	11/01/30	0	2,175,000	0	2,175,000	0
Total Certificates of Participation					2,330,000	2,175,000	2,330,000	2,175,000	85,263
KDOT Loans:									
Revolving Loan	3.93%	08/14/06	477,191	08/01/26	21,806	0	21,806	0	857
Capital Leases:									
Kenworth Truck Chassis	1.49%	01/26/15	78,400	01/26/20	16,177	0	16,177	0	239
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	205,001	0	27,575	177,426	4,103
2016 Caterpillar Motor Grader	1.50%	06/13/16	100,000	06/13/21	38,051	0	38,051	0	576
2016 Caterpillar Motor Grader	2.00%	12/27/16	100,000	12/27/21	41,169	0	41,169	0	826
2016 Caterpillar Motor Grader	2.95%	01/15/18	90,000	01/30/23	73,109	0	17,367	55,742	2,281
2003 Caterpillar Scraper	3.40%	12/03/18	100,000	12/27/21	81,304	0	81,304	0	2,963
2016 John Deere Loader	2.69%	02/24/20	100,000	02/24/25	0	100,000	100,000	0	2,115
2020 Freightliner Trash Truck	2.69%	04/27/20	66,728	04/27/25	0	66,728	0	66,728	0
2012 Ram Pickup with Trailer	1.44%	07/30/20	40,000	07/30/25	0	40,000	0	40,000	0
2016 John Deere Loader	2.69%	12/07/20	200,000	12/07/25	0	200,000	0	200,000	0
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	06/14/25	0	145,000	0	145,000	0
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	12/14/25	0	145,000	0	145,000	0
2003 Caterpillar Scraper	2.25%	12/14/20	103,000	12/14/25	0	103,000	0	103,000	0
Total Capital Leases					454,811	799,728	321,643	932,896	13,103
Total Contractual Indebtedness					2,806,617	2,974,728	2,673,449	3,107,896	99,223

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

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Total</u>
PRINCIPAL								
Certificates of Participation:								
Series 2016 Assisted Living Facility	0	0	0	0	0	0	0	0
Series 2020 Assisted Living Facility	<u>210,000</u>	<u>210,000</u>	<u>215,000</u>	<u>220,000</u>	<u>225,000</u>	<u>1,095,000</u>	<u>0</u>	<u>2,175,000</u>
Total Certifications of Participation	<u>210,000</u>	<u>210,000</u>	<u>215,000</u>	<u>220,000</u>	<u>225,000</u>	<u>1,095,000</u>	<u>0</u>	<u>2,175,000</u>
KDOT Loans:								
Revolving Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Leases:								
Kenworth Truck Chassis	0	0	0	0	0	0	0	0
Property & Equipment Lease	28,127	28,689	29,263	29,848	30,445	31,054	0	177,426
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	18,002	18,538	19,202	0	0	0	0	55,742
2003 Caterpillar Scraper	0	0	0	0	0	0	0	0
2016 John Deere Loader	0	0	0	0	0	0	0	0
2020 Freightliner Trash Truck	12,647	12,987	13,337	13,693	14,064	0	0	66,728
2012 Ram Pickup with Trailer	7,773	7,885	7,998	8,113	8,231	0	0	40,000
2016 John Deere Loader	37,906	38,926	39,973	41,042	42,153	0	0	200,000
2016 Caterpillar Motor Grader	29,019	28,036	28,666	29,308	29,971	0	0	145,000
2016 Caterpillar Motor Grader	27,725	28,349	28,986	29,635	30,305	0	0	145,000
2003 Caterpillar Scraper	<u>19,694</u>	<u>20,137</u>	<u>20,590</u>	<u>21,051</u>	<u>21,528</u>	<u>0</u>	<u>0</u>	<u>103,000</u>
Total Capital Leases	<u>180,893</u>	<u>183,547</u>	<u>188,015</u>	<u>172,690</u>	<u>176,697</u>	<u>31,054</u>	<u>0</u>	<u>932,896</u>
TOTAL PRINCIPAL	<u>390,893</u>	<u>393,547</u>	<u>403,015</u>	<u>392,690</u>	<u>401,697</u>	<u>1,126,054</u>	<u>0</u>	<u>3,107,896</u>

14. Long-term Debt - (Continued)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Total</u>
INTEREST								
Certificates of Participation:								
Series 2016 Assisted Living Facility	0	0	0	0	0	0	0	0
Series 2020 Assisted Living Facility	<u>39,065</u>	<u>36,337</u>	<u>32,348</u>	<u>28,215</u>	<u>23,987</u>	<u>54,198</u>	<u>0</u>	<u>214,150</u>
Total Certifications of Participation	<u>39,065</u>	<u>36,337</u>	<u>32,348</u>	<u>28,215</u>	<u>23,987</u>	<u>54,198</u>	<u>0</u>	<u>214,150</u>
KDOT Loans:								
Revolving Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Leases:								
Kenworth Truck Chassis	0	0	0	0	0	0	0	0
Property & Equipment Lease	3,551	2,989	2,415	1,827	1,232	624	0	12,638
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0	0
2016 Caterpillar Motor Grader	1,645	1,110	446	0	0	0	0	3,201
2003 Caterpillar Scraper	0	0	0	0	0	0	0	0
2016 John Deere Loader	0	0	0	0	0	0	0	0
2020 Freightliner Trash Truck	1,795	1,455	1,105	749	378	0	0	5,482
2012 Ram Pickup with Trailer	576	464	351	236	118	0	0	1,745
2016 John Deere Loader	5,380	4,360	3,313	2,244	1,134	0	0	16,431
2016 Caterpillar Motor Grader	1,626	2,609	1,979	1,337	674	0	0	8,225
2016 Caterpillar Motor Grader	3,262	2,638	2,001	1,352	682	0	0	9,935
2003 Caterpillar Motor Grader	<u>2,318</u>	<u>1,875</u>	<u>1,422</u>	<u>961</u>	<u>484</u>	<u>0</u>	<u>0</u>	<u>7,060</u>
Total Capital Leases	<u>20,153</u>	<u>17,500</u>	<u>13,032</u>	<u>8,706</u>	<u>4,702</u>	<u>624</u>	<u>0</u>	<u>64,717</u>
TOTAL INTEREST	<u>59,218</u>	<u>53,837</u>	<u>45,380</u>	<u>36,921</u>	<u>28,689</u>	<u>54,822</u>	<u>0</u>	<u>278,867</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 450,111</u>	<u>447,384</u>	<u>448,395</u>	<u>429,611</u>	<u>430,386</u>	<u>1,180,876</u>	<u>0</u>	<u>3,386,763</u>

**PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020**

PHILLIPS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General Funds					
General	\$ 2,348,607	130,560	2,479,167	2,185,948	(293,219)
Special Purpose Funds					
Road and Bridge	2,599,500	8,701	2,608,201	2,849,011	240,810
Historical Society	14,500	0	14,500	14,867	367
Conservation	15,000	0	15,000	15,303	303
Election	69,000	0	69,000	62,244	(6,756)
Appraiser's Cost	149,882	0	149,882	133,498	(16,384)
Noxious Weed	185,500	0	185,500	173,836	(11,664)
Noxious Weed Capital Outlay	100,000	0	100,000	84,680	(15,320)
County Health	739,245	0	739,245	624,989	(114,256)
Employee Benefits	2,694,150	0	2,694,150	2,240,467	(453,683)
Special Alcohol Program	46,535	0	46,535	28,665	(17,870)
County Hospital	440,280	0	440,280	449,855	9,575
Mental Health	47,500	0	47,500	43,188	*
Mental Retardation	63,000	0	63,000	58,276	*
Economic Development	475,000	0	475,000	475,000	0
County Fair	28,000	0	28,000	28,847	847
Tourism and Convention	27,000	0	27,000	26,706	(294)
Local Emergency Planning Committee	7,076	0	7,076	1,418	(5,658)
Phillips County 911	102,000	0	102,000	102,000	0
Bond and Interest Funds					
Assisted Living Debt Service	274,760	2,175,000	2,449,760	2,442,260	(7,500)
Business Funds					
Solid Waste and Landfill	612,019	0	612,019	470,160	(141,859)
EMS-Ambulance	686,000	48,304	734,304	560,059	(174,245)

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2

Page 1

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,153,225	1,166,312	(13,087)
Delinquent Tax	22,147	40,154	(18,007)
Motor Vehicle Tax	110,211	74,194	36,017
Recreational Vehicle Tax	3,133	1,926	1,207
16/20M Tax	19,962	21,316	(1,354)
Commercial Vehicle Tax	9,793	6,038	3,755
Watercraft Tax	634	620	14
In Lieu (IRB's)	32,279	28,000	4,279
Intangible Tax	24,959	33,000	(8,041)
Intergovernmental			
District Coroner	0	325	(325)
Licenses, Fees and Permits			
County Officer Fees	46,562	52,000	(5,438)
Filing Fees	1,684	150	1,534
CMB Fees	100	200	(100)
Antique Fee	4,499	2,250	2,249
Other Fees	8,676	7,500	1,176
Copies	1,272	1,000	272
Charges for Services			
City Law Enforcement Contract	300,808	302,485	(1,677)
Miscellaneous	94,853	215,000	(120,147)
Interest on Idle Funds	20,111	26,500	(6,389)
Interest on Tax Collections	61,644	15,000	46,644
Transfer from Special Vehicle	4,141	0	4,141
Transfer from Equipment Reserve	0	177,101	(177,101)
Reimbursement from Insurance Reserve	81,375	0	81,375
Insurance Proceeds	29,428	0	29,428
Reimbursement from SPARK Grant	145,423	0	145,423
Reimbursed Expense	130,560	0	130,560
Total Receipts	<u>2,307,479</u>	<u>2,171,071</u>	<u>136,408</u>

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 2

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 79,262	78,000	1,262
County Clerk	107,060	95,000	12,060
County Treasurer	145,238	140,300	4,938
County Attorney	76,354	72,031	4,323
County Counselor	34,202	33,000	1,202
Register of Deeds	60,078	66,225	(6,147)
Sheriff	821,267	789,200	32,067
Unified Court - Operating	23,629	26,000	(2,371)
Unified Court - Attorney	40,546	95,000	(54,454)
Unified Court - CASA	3,000	3,000	0
Courthouse General	318,717	340,000	(21,283)
Coroner	4,409	6,000	(1,591)
Emergency Preparedness	64,591	64,725	(134)
Data Processing	36,113	44,000	(7,887)
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	3,973	3,973	0
Juvenile Detention	0	1,000	(1,000)
NWKS Domestic & Sexual Violence	500	500	0
Child Advocacy Center	5,000	5,000	0
Neighborhood Revitalization Rebates	14,554	7,400	7,154
GIS Mapping	10,346	12,000	(1,654)
COVID Expense	209,263	230,000	(20,737)
Reimbursement to 911	4,475	60,153	(55,678)
Health Insurance Claims	111,000	0	111,000
Transfer to Employee Benefits	0	161,000	(161,000)
Transfer to County Equipment Reserve	2,371	0	2,371
Transfer to LEPC	0	5,100	(5,100)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	130,560	(130,560)
 Total Expenditures	 <u>2,185,948</u>	 <u>2,479,167</u>	 <u>(293,219)</u>
 Receipts Over (Under) Expenditures	 121,531		
Unencumbered Cash, Beginning	<u>177,536</u>		
 Unencumbered Cash, Ending	 <u>\$ 299,067</u>		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND

SCHEDULE 2
Page 3

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,319,242	1,334,222	(14,980)
Delinquent Tax	26,807	12,213	14,594
Motor Vehicle Tax	110,304	70,840	39,464
Recreational Vehicle Tax	3,109	1,838	1,271
16/20M Tax	26,857	20,351	6,506
Commercial Vehicle Tax	10,103	5,769	4,334
Watercraft Tax	605	591	14
Intangible Tax	0	100	(100)
Intergovernmental			
Special City/County Highway	406,822	429,966	(23,144)
State Equalization	4,831	0	4,831
Insurance Proceeds	691	0	691
Lease Purchase Proceeds	593,000	0	593,000
Miscellaneous	1,045	0	1,045
Materials Sold	57,989	50,000	7,989
Federal Aid	15,523	0	15,523
Kansas Department of Transportation	73,444	0	73,444
Sale of Equipment	0	450,000	(450,000)
Reimbursement from SPARK Grant Fund	537	0	537
Reimbursed Expense	8,701	0	8,701
Transfer from Special Machinery and Equipment	24,239	0	24,239
Transfer from Special Road Improvement	143,319	183,035	(39,716)
Total Receipts	<u>2,827,168</u>	<u>2,558,925</u>	<u>268,243</u>
Expenditures:			
Personal Services	799,431	850,000	(50,569)
Contractual Services	293,758	346,650	(52,892)
Commodities	1,337,560	1,282,443	55,117
Capital Outlay	100,085	0	100,085
Property & Equipment Lease Payments	295,514	97,744	197,770
Kansas Department of Transportation Loan Principal	21,806	21,806	0
Kansas Department of Transportation Loan Interest	857	857	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	<u>0</u>	<u>8,701</u>	<u>(8,701)</u>
Total Expenditures	<u>2,849,011</u>	<u>2,608,201</u>	<u>240,810</u>
Receipts Over (Under) Expenditures	(21,843)		
Unencumbered Cash, Beginning	<u>55,860</u>		
Unencumbered Cash, Ending	<u>\$ 34,017</u>		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 4

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,175	13,348	(173)
Delinquent Tax	228	107	121
Motor Vehicle Tax	1,113	745	368
Recreational Vehicle Tax	32	19	13
16/20M Tax	214	214	0
Commercial Vehicle Tax	99	61	38
Watercraft Tax	6	6	0
	<u>14,867</u>	<u>14,500</u>	<u>367</u>
Total Receipts			
	<u>14,867</u>	<u>14,500</u>	<u>367</u>
Expenditures:			
Appropriations	<u>14,867</u>	<u>14,500</u>	<u>367</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**PHILLIPS COUNTY, KANSAS
CONSERVATION FUND**

SCHEDULE 2
Page 5

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,574	13,757	(183)
Delinquent Tax	234	159	75
Motor Vehicle Tax	1,146	773	373
Recreational Vehicle Tax	33	20	13
16/20M Tax	207	222	(15)
Commercial Vehicle Tax	102	63	39
Watercraft Tax	<u>7</u>	<u>6</u>	<u>1</u>
Total Receipts	<u>15,303</u>	<u>15,000</u>	<u>303</u>
Expenditures:			
Appropriations	<u>15,303</u>	<u>15,000</u>	<u>303</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
ELECTION FUND

SCHEDULE 2
Page 6

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 54,838	55,487	(649)
Delinquent Tax	929	174	755
Motor Vehicle Tax	4,641	3,093	1,548
Recreational Vehicle Tax	132	80	52
16/20M Tax	907	888	19
Commercial Vehicle Tax	415	252	163
Watercraft Tax	26	26	0
Reimbursed Expense	133	0	133
Transfer from Equipment Reserve	223	0	223
	<u>62,244</u>	<u>60,000</u>	<u>2,244</u>
Total Receipts			
	<u>62,244</u>	<u>60,000</u>	<u>2,244</u>
Expenditures:			
Personal Services	3,720	6,000	(2,280)
Contractual Services	55,551	43,200	12,351
Commodities	1,727	9,800	(8,073)
Transfer to Equipment Reserve	1,246	10,000	(8,754)
	<u>62,244</u>	<u>69,000</u>	<u>(6,756)</u>
Total Expenditures			
	<u>62,244</u>	<u>69,000</u>	<u>(6,756)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 7

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	\$ 125,989	127,432	(1,443)
Delinquent Tax	2,166	750	1,416
Motor Vehicle Tax	10,363	6,914	3,449
Recreational Vehicle Tax	294	179	115
16/20M Tax	1,999	1,986	13
Commercial Vehicle Tax	926	563	363
Watercraft Tax	59	58	1
Miscellaneous	581	0	581
Reimbursed Expense	45	0	45
Total Receipts	<u>142,422</u>	<u>137,882</u>	<u>4,540</u>
Expenditures:			
Personal Services	122,935	125,892	(2,957)
Contractual Services	6,772	8,175	(1,403)
Commodities	3,611	3,815	(204)
Capital Outlay	180	0	180
Transfer to Equipment Reserve	0	12,000	(12,000)
Total Expenditures	<u>133,498</u>	<u>149,882</u>	<u>(16,384)</u>
Receipts Over (Under) Expenditures	8,924		
Unencumbered Cash, Beginning	<u>209</u>		
Unencumbered Cash, Ending	<u>\$ 9,133</u>		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2
Page 8

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 100,244	101,175	(931)
Delinquent Tax	1,657	1,200	457
Motor Vehicle Tax	8,036	5,385	2,651
Recreational Vehicle Tax	228	140	88
16/20M Tax	1,504	1,547	(43)
Commercial Vehicle Tax	716	439	277
Watercraft Tax	46	45	1
Sales	45,938	70,569	(24,631)
Reimbursed Expense	467	0	467
Transfer from Noxious Weed Capital Outlay	15,000	0	15,000
	<u>173,836</u>	<u>180,500</u>	<u>(6,664)</u>
Total Receipts			
Expenditures:			
Personal Services	\$ 63,284	56,000	7,284
Contractual Services	15,237	14,100	1,137
Commodities	75,032	104,800	(29,768)
Capital Outlay	12,386	10,600	1,786
Property and Equipment Lease Payment	3,168	0	3,168
Transfer to Noxious Weed Capital Outlay	4,729	0	4,729
	<u>173,836</u>	<u>185,500</u>	<u>(11,664)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 9

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 45,000	0	45,000
Transfer from Noxious Weed	<u>4,729</u>	<u>0</u>	<u>4,729</u>
Total Receipts	<u>49,729</u>	<u>0</u>	<u>49,729</u>
Expenditures:			
Capital Outlay	69,680	100,000	(30,320)
Transfer to Noxious Weed	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Total Expenditures	<u>84,680</u>	<u>100,000</u>	<u>(15,320)</u>
Receipts Over (Under) Expenditures	(34,951)		
Unencumbered Cash, Beginning	<u>54,910</u>		
Unencumbered Cash, Ending	<u>\$ 19,959</u>		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 10

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 221,828	265,260	(43,432)
Delinquent Tax	3,293	377	2,916
Motor Vehicle Tax	17,010	11,307	5,703
Recreational Vehicle Tax	482	293	189
16/20M Tax	3,372	3,248	124
Commercial Vehicle Tax	1,524	921	603
Watercraft Tax	97	94	3
Charges for Services	151,808	206,200	(54,392)
Charges for Contracts	32,000	32,000	0
Medicare/Medicaid/SRS	79,402	115,000	(35,598)
Donations	0	300	(300)
Reimbursement from SPARK Grant Fund	12,213	0	12,213
Grant Reimbursement	104,245	0	104,245
Total Receipts	<u>627,274</u>	<u>635,000</u>	<u>(7,726)</u>
Expenditures:			
Personal Services	\$ 442,737	400,000	42,737
Contractual Services	78,033	177,000	(98,967)
Commodities	104,219	58,000	46,219
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	<u>0</u>	<u>104,245</u>	<u>(104,245)</u>
Total Expenditures	<u>624,989</u>	<u>739,245</u>	<u>(114,256)</u>
Receipts Over (Under) Expenditures	2,285		
Unencumbered Cash, Beginning	<u>21,789</u>		
Unencumbered Cash, Ending	<u>\$ 24,074</u>		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 11

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,935,484	1,957,399	(21,915)
Delinquent Tax	29,704	20,000	9,704
Motor Vehicle Tax	159,642	109,587	50,055
Recreational Vehicle Tax	4,555	2,843	1,712
16/20M Tax	24,656	31,482	(6,826)
Commercial Vehicle Tax	13,999	8,924	5,075
Watercraft Tax	936	915	21
Transfer from General	0	161,000	(161,000)
Reimbursed Expense	91,352	30,000	61,352
	<u>2,260,328</u>	<u>2,322,150</u>	<u>(61,822)</u>
Total Receipts			
Expenditures:			
Social Security	247,291	252,000	(4,709)
KPERs	270,349	280,000	(9,651)
KPERs Insurance	30,325	30,000	325
Health Insurance Cost	0	609,000	(609,000)
Health Insurance Claims	56,236	1,435,600	(1,379,364)
Life Insurance	3,808	4,950	(1,142)
Unemployment	6,333	20,600	(14,267)
Workers Compensation	69,638	62,000	7,638
Transfer to Insurance Reserve	1,556,292	0	1,556,292
Miscellaneous	195	0	195
	<u>2,240,467</u>	<u>2,694,150</u>	<u>(453,683)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	19,861		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,861</u>		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	\$ 7,285	6,500	785
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	<u>7,285</u>	<u>6,500</u>	<u>785</u>
Expenditures:			
Contractual Services	<u>28,665</u>	<u>46,535</u>	<u>(17,870)</u>
Receipts Over (Under) Expenditures	(21,380)		
Unencumbered Cash, Beginning	<u>40,853</u>		
Unencumbered Cash, Ending	<u>\$ 19,473</u>		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND

SCHEDULE 2
Page 13

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 401,107	404,631	(3,524)
Delinquent Tax	6,627	5,432	1,195
Motor Vehicle Tax	32,141	21,537	10,604
Recreational Vehicle Tax	913	559	354
16/20M Tax	6,018	6,187	(169)
Commercial Vehicle Tax	2,865	1,754	1,111
Watercraft Tax	184	180	4
	<u>449,855</u>	<u>440,280</u>	<u>9,575</u>
Total Receipts			
Expenditures:			
Appropriations	<u>449,855</u>	<u>440,280</u>	<u>9,575</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 14

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 37,916	38,366	(450)
Delinquent Tax	729	136	593
Motor Vehicle Tax	3,461	2,319	1,142
Recreational Vehicle Tax	98	60	38
16/20M Tax	655	666	(11)
Commercial Vehicle Tax	309	189	120
Watercraft Tax	<u>20</u>	<u>19</u>	<u>1</u>
Total Receipts	<u>43,188</u>	<u>41,755</u>	<u>1,433</u>
Expenditures:			
Appropriations	<u>43,188</u>	<u>47,500</u>	<u>(4,312)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

* 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, 2020

SCHEDULE 2
Page 15

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 51,625	52,231	(606)
Delinquent Tax	923	172	751
Motor Vehicle Tax	4,363	2,920	1,443
Recreational Vehicle Tax	124	76	48
16/20M Tax	827	839	(12)
Commercial Vehicle Tax	389	238	151
Watercraft Tax	<u>25</u>	<u>24</u>	<u>1</u>
Total Receipts	<u>58,276</u>	<u>56,500</u>	<u>1,776</u>
Expenditures:			
Appropriations	<u>58,276</u>	<u>63,000</u>	<u>(4,724)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

* 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, 2020

SCHEDULE 2
Page 16

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	\$ 400,298	374,585	25,713
Grants	0	25,000	(25,000)
E-Community - Administrative Grant	0	0	0
ROZ	0	0	0
Transfer from SPF Reserve	0	62,646	(62,646)
Interest on Idle Funds	2,522	0	2,522
Reimbursed Expense	0	0	0
Transfer from PCED SPF Reserve	10,000	0	10,000
	<u>412,820</u>	<u>462,231</u>	<u>(49,411)</u>
Total Receipts			
Expenditures:			
Personal Services	\$ 136,429	161,467	(25,038)
Contractual Services	21,170	36,924	(15,754)
Commodities	0	750	(750)
Capital Outlay	1,114	2,500	(1,386)
Special Projects	131,618	273,359	(141,741)
Transfer to PCED SPF Reserve	184,669	0	184,669
	<u>475,000</u>	<u>475,000</u>	<u>0</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(62,180)		
Unencumbered Cash, Beginning	<u>160,403</u>		
Unencumbered Cash, Ending	<u>\$ 98,223</u>		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND

SCHEDULE 2
Page 17

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 25,546	25,866	(320)
Delinquent Tax	455	109	346
Motor Vehicle Tax	2,163	1,443	720
Recreational Vehicle Tax	61	37	24
16/20M Tax	417	415	2
Commercial Vehicle Tax	193	118	75
Watercraft Tax	12	12	0
Total Receipts	<u>28,847</u>	<u>28,000</u>	<u>847</u>
Expenditures:			
Appropriations	<u>28,847</u>	<u>28,000</u>	<u>847</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 18

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transient Guest Tax	<u>\$ 26,706</u>	<u>25,000</u>	<u>1,706</u>
Expenditures:			
Appropriations	<u>26,706</u>	<u>27,000</u>	<u>(294)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 19

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursement from SPARK Grant Fund	175	0	175
Transfer from General	<u>0</u>	<u>5,100</u>	<u>(5,100)</u>
Total Receipts	<u>175</u>	<u>5,100</u>	<u>(4,925)</u>
Expenditures:			
Contractual Services	0	4,476	(4,476)
Commodities	0	2,600	(2,600)
Capital Outlay	<u>1,418</u>	<u>0</u>	<u>1,418</u>
Total Expenditures	<u>1,418</u>	<u>7,076</u>	<u>(5,658)</u>
Receipts Over (Under) Expenditures	(1,243)		
Unencumbered Cash, Beginning	<u>3,424</u>		
Unencumbered Cash, Ending	<u>\$ 2,181</u>		

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 20

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 9,867	0	9,867
Interest on Idle Funds	36	0	36
911 Tax	<u>59,753</u>	<u>50,000</u>	<u>9,753</u>
Total Receipts	<u>69,656</u>	<u>50,000</u>	<u>19,656</u>
Expenditures:			
Contractual Services	49,116	72,000	(22,884)
Capital Outlay	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total Expenditures	<u>49,116</u>	<u>102,000</u>	<u>(52,884)</u>
Receipts Over (Under) Expenditures	20,540		
Unencumbered Cash, Beginning	<u>131,901</u>		
Unencumbered Cash, Ending	<u>\$ 152,441</u>		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 21

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 200,556	202,349	(1,793)
Delinquent Tax	3,270	0	3,270
Motor Vehicle Tax	16,073	10,770	5,303
Recreational Vehicle Tax	457	279	178
16/20M Tax	3,009	3,094	(85)
Commerical Vehicle Tax	1,433	877	556
Watercraft Tax	92	90	2
Assisted Living Center	41,940	47,340	(5,400)
Lease Purchase Proceeds	2,175,000	0	2,175,000
	<u>2,441,830</u>	<u>264,799</u>	<u>2,177,031</u>
Total Receipts			
	<u>2,441,830</u>	<u>264,799</u>	<u>2,177,031</u>
Expenditures:			
Principal	2,330,000	185,000	2,145,000
Interest	85,263	82,260	3,003
Cost of Issuance	26,997	0	26,997
COP Reserve	0	7,500	(7,500)
	<u>0</u>	<u>7,500</u>	<u>(7,500)</u>
Adjustment for Qualifying Budget Credit:			
Lease Purchase Proceeds	0	2,175,000	(2,175,000)
	<u>0</u>	<u>2,175,000</u>	<u>(2,175,000)</u>
Total Expenditures			
	<u>2,442,260</u>	<u>2,449,760</u>	<u>(7,500)</u>
Receipts Over (Under) Expenditures	(430)		
Unencumbered Cash, Beginning	<u>6,777</u>		
Unencumbered Cash, Ending	<u>\$ 6,347</u>		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 22

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 219,485	222,019	(2,534)
Delinquent Tax	1,085	0	1,085
Motor Vehicle Tax	593	0	593
Recreational Vehicle Tax	14	0	14
16/20M Tax	911	0	911
Commercial Vehicle Tax	88	0	88
Watercraft Tax	0	0	0
Charges for Services	376,902	390,000	(13,098)
Interest on Idle Funds	606	0	606
	<u>599,684</u>	<u>612,019</u>	<u>(12,335)</u>
Total Receipts			
Expenditures:			
Personal Services	287,351	265,000	22,351
Contractual Services	44,387	183,895	(139,508)
Commodities	108,842	110,000	(1,158)
Capital Outlay	13,164	10,000	3,164
Lease Payments	16,416	16,390	26
Transfer to Lanfill Equipment Reserve	0	26,734	(26,734)
	<u>470,160</u>	<u>612,019</u>	<u>(141,859)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	129,524		
Unencumbered Cash, Beginning	<u>44,203</u>		
Unencumbered Cash, Ending	<u>\$ 173,727</u>		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 23

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 156,823	158,584	(1,761)
Delinquent Tax	2,567	0	2,567
Motor Vehicle Tax	13,264	8,849	4,415
Recreational Vehicle Tax	376	230	146
16/20M Tax	2,561	2,542	19
Commercial Vehicle Tax	1,186	721	465
Watercraft	76	74	2
Charges for Services	295,115	320,000	(24,885)
Miscellaneous	5,659	0	5,659
Federal Aid	21,478	0	21,478
Grants	12,650	0	12,650
Reimbursement from SPARK Grant Fund	44,886	0	44,886
Reimbursed Expense	3,418	0	3,418
	<u>560,059</u>	<u>491,000</u>	<u>69,059</u>
Total Receipts			
Expenditures:			
Personal Services	354,303	325,000	29,303
Contractual Services	70,101	143,000	(72,899)
Commodities	79,050	78,000	1,050
Capital Outlay	4,520	25,000	(20,480)
Transfer to Ambulance Equipment	52,085	115,000	(62,915)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	48,304	(48,304)
	<u>560,059</u>	<u>734,304</u>	<u>(174,245)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 24

	Special Machinery and Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Transfer from Ambulance	\$ 0	0	0	52,085
Transfer from Election	0	1,246	0	0
Transfer from General	0	2,371	0	0
Insurance Proceeds	0	29,782	0	0
Transfer from Road and Bridge	0	0	0	0
	<u>0</u>	<u>33,399</u>	<u>0</u>	<u>52,085</u>
Total Receipts	<u>0</u>	<u>33,399</u>	<u>0</u>	<u>52,085</u>
Expenditures:				
Capital Outlay	0	44,651	112,357	0
Transfer to Road & Bridge	24,239	0	143,319	0
Transfer to Election	0	223	0	0
Lease Payments	0	0	19,648	0
	<u>24,239</u>	<u>44,874</u>	<u>275,324</u>	<u>0</u>
Total Expenditures	<u>24,239</u>	<u>44,874</u>	<u>275,324</u>	<u>0</u>
Receipts Over (Under) Expenditures	(24,239)	(11,475)	(275,324)	52,085
Unencumbered Cash, Beginning	24,239	400,044	275,324	37,835
	<u>24,239</u>	<u>400,044</u>	<u>275,324</u>	<u>37,835</u>
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>	<u><u>388,569</u></u>	<u><u>0</u></u>	<u><u>89,920</u></u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 25

	Insurance Reserve	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	\$ 0	7,056	1,764	1,764
Employee Contributions	93,400	0	0	0
Transfer from Employee Benefits	1,556,292	0	0	0
Miscellaneous	62	0	0	0
Interest on Idle Funds	38	0	0	0
Reimbursed Expense	<u>104,356</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>1,754,148</u>	<u>7,056</u>	<u>1,764</u>	<u>1,764</u>
Expenditures:				
Health Insurance Premiums	1,039,906	0	0	0
Health Insurance Claims	234,166	0	0	0
Contractual Services	83,223	0	0	0
Capital Outlay	0	630	0	6,407
Reimbursement to General	<u>81,375</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>1,438,670</u>	<u>630</u>	<u>0</u>	<u>6,407</u>
Receipts Over (Under) Expenditures	315,478	6,426	1,764	(4,643)
Unencumbered Cash, Beginning	<u>0</u>	<u>76,898</u>	<u>8,676</u>	<u>8,026</u>
Unencumbered Cash, Ending	<u>\$ 315,478</u>	<u>83,324</u>	<u>10,440</u>	<u>3,383</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 26

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	\$ 1,718	3,538	17,277	0
Miscellaneous	0	3,420	0	0
Sheriff VINS	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,240</u>
Total Receipts	<u>1,718</u>	<u>6,958</u>	<u>17,277</u>	<u>9,240</u>
Expenditures:				
Contractual Services	853	16,971	8,810	10,141
Transfer to Equipment Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>853</u>	<u>16,971</u>	<u>8,810</u>	<u>10,141</u>
Receipts Over (Under) Expenditures	865	(10,013)	8,467	(901)
Unencumbered Cash, Beginning	<u>12,227</u>	<u>14,304</u>	<u>18,082</u>	<u>4,182</u>
Unencumbered Cash, Ending	<u>\$ 13,092</u>	<u>4,291</u>	<u>26,549</u>	<u>3,281</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 27

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	\$ 0	69,047	70,630	16,445
Miscellaneous	0	429	0	0
Loan Payments	65,241	65,708	0	0
Reimbursed Expenses	1,249	34	0	0
Transfer from Economic Development	184,669	0	0	0
	<u>251,159</u>	<u>135,218</u>	<u>70,630</u>	<u>16,445</u>
Total Receipts				
	<u>251,159</u>	<u>135,218</u>	<u>70,630</u>	<u>16,445</u>
Expenditures:				
Grant Expenses	0	35,797	101,000	10,491
Business Loans	109,985	33,250	0	0
Contractual Services	11,383	68,524	0	0
Transfer to Economic Development	10,000	0	0	0
	<u>131,368</u>	<u>137,571</u>	<u>101,000</u>	<u>10,491</u>
Total Expenditures				
	<u>131,368</u>	<u>137,571</u>	<u>101,000</u>	<u>10,491</u>
Receipts Over (Under) Expenditures	119,791	(2,353)	(30,370)	5,954
Unencumbered Cash, Beginning	611,327	19,016	34,118	35,396
	<u>611,327</u>	<u>19,016</u>	<u>34,118</u>	<u>35,396</u>
Unencumbered Cash, Ending	\$ <u>731,118</u>	<u>16,663</u>	<u>3,748</u>	<u>41,350</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 28

	COVID-19 Grant	SPARK Grant	CDBG/CV Grant
Receipts:			
Federal Aid	\$ 12,980	1,045,758	130,800
Donations	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>12,980</u>	<u>1,045,758</u>	<u>130,800</u>
Expenditures:			
Contractual	11,329	0	130,800
Grant Expenditures - County	0	75,415	0
Reimbursement to LEPC Fund	0	175	0
Reimbursement to EMS-Ambulance Fund	0	44,886	0
Reimbursement to Road & Bridge Fund	0	537	0
Reimbursement to County Health Fund	0	12,213	0
Reimbursement to General Fund	0	145,423	0
Payments to Other Governments & Non-profits	<u>0</u>	<u>747,109</u>	<u>0</u>
Total Expenditures	<u>11,329</u>	<u>1,025,758</u>	<u>130,800</u>
Receipts Over (Under) Expenditures	1,651	20,000	0
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,651</u>	<u>20,000</u>	<u>0</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 29

	Multi-year Capital Improvement	Donations	EMS/Health/ Em Mgmt Bldg Project
Receipts:			
Reimbursed Expense	\$ 3,091	0	0
Donations	<u>0</u>	<u>0</u>	<u>1</u>
Total Receipts	<u>3,091</u>	<u>0</u>	<u>1</u>
Expenditures:			
Contractual	10,928	0	0
Commodities	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>10,928</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(7,837)	0	1
Unencumbered Cash, Beginning	<u>78,428</u>	<u>33,717</u>	<u>3,467</u>
Unencumbered Cash, Ending	\$ <u>70,591</u>	<u>33,717</u>	<u>3,468</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 30

	EMS - CPR Fund	EMS Memorial Phillipsburg	EMS Memorial Logan
Receipts:			
Reimbursed Expenses	\$ 0	0	0
Donations	<u>6,405</u>	<u>1,612</u>	<u>0</u>
Total Receipts	<u>6,405</u>	<u>1,612</u>	<u>0</u>
Expenditures:			
Capital Outlay	0	0	0
Operations	<u>4,730</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>4,730</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	1,675	1,612	0
Unencumbered Cash, Beginning	<u>2,019</u>	<u>2,327</u>	<u>92</u>
Unencumbered Cash, Ending	\$ <u>3,694</u>	<u>3,939</u>	<u>92</u>

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 31

	Special Vehicle	Worthless Check Administrative Fee	Law Enforcement Forfeiture Trust	Prosecutor's Enforcement Trust
Receipts:				
Fees	\$ 56,227	60	0	0
Forfeitures	0	0	1,528	0
Miscellaneous	<u>2,388</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>58,615</u>	<u>60</u>	<u>1,528</u>	<u>0</u>
Expenditures:				
Personal Services	28,764	0	0	0
Contractual Services	14,985	0	0	0
Commodities	15,485	0	0	0
Capital Outlay	0	0	0	0
Transfer to General	<u>4,141</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>63,375</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(4,760)	60	1,528	0
Unencumbered Cash, Beginning	<u>3,804</u>	<u>1,459</u>	<u>244</u>	<u>719</u>
Unencumbered Cash, Ending	\$ <u><u>(956)</u></u>	<u><u>1,519</u></u>	<u><u>1,772</u></u>	<u><u>719</u></u>

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 1

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 7,233,838	11,600,103	11,348,674	7,485,267
Advance Tax	0	1,987	1,412	575
Motor Vehicle License	3,579	606,492	612,480	(2,409)
Sales Tax	28,714	510,810	520,805	18,719
Motor Vehicle Tax	197,924	871,601	887,078	182,447
Recreational Vehicle Tax	5,614	25,233	24,874	5,973
Commercial Vehicle Tax	29,274	147,883	146,446	30,711
Delinquent Personal Tax	2,737	19,601	20,947	1,391
County Sale	44,321	183,692	172,643	55,370
Tax Escrow	200	0	200	0
Neighborhood Revitalization	(10,814)	373,645	362,831	0
Interest on Investments	0	22,649	22,649	0
Interest on Taxes	0	61,753	61,680	73
Insufficient Funds Check	(10)	4,945	2,573	2,362
Antique Tax	0	10,350	9,852	498
Total Distributable Funds	7,535,377	14,440,744	14,195,144	7,780,977
State Funds:				
Education Building	0	78,338	78,338	0
Institutional Building	0	39,169	39,169	0
Total State Funds	0	117,507	117,507	0
Subdivision Funds:				
Libraries	0	115,060	115,060	0
Irrigation Districts	0	73,410	73,410	0
Cities	0	1,327,352	1,327,352	0
Townships	(78)	52,345	52,330	(63)
School Districts	0	3,354,571	3,354,571	0
Cemeteries	0	9,634	9,634	0
Extension District	0	158,124	158,124	0
Fire Districts	2,657	209,916	209,748	2,825
Total Subdivision Funds	2,579	5,300,412	5,300,229	2,762

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 2,904	89,072	87,126	4,850
Register of Deeds	1,364	61,887	61,564	1,687
Clerk of District Court	4,754	345,937	346,684	4,007
County Treasurer:				
Corporate Plan Employee Claims	0	368,447	348,937	19,510
Bond Supervision Fee	(25)	25	0	0
Heritage Trust	748	3,528	0	4,276
Revolving Cash	0	1,116	0	1,116
County Officer Fees	0	8,811	0	8,811
Fish & Game Licenses	(10)	3,111	3,165	(64)
Cereal Malt Beverage Stamp	(25)	25	0	0
Payroll Withholding	5,048	2,992,007	2,995,433	1,622
Mortgage Registration	0	465	465	0
Over/Under	0	0	0	0
Sale of Stray Livestock	0	799	0	799
	<hr/>	<hr/>	<hr/>	<hr/>
Total Officer Accounts	14,758	3,875,230	3,843,374	46,614
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	\$ 7,552,714	23,733,893	23,456,254	7,830,353

PHILLIPS COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2020



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Phillips County, Kansas
Phillips, KS 67661

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Phillips County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Phillips County, Kansas' basic financial statements, and have issued our report thereon dated November 15, 2021. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Phillips County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Phillips County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Phillips County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Phillips County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

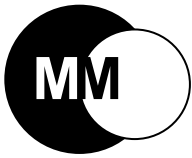
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 15, 2021



Mapes & Miller LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Commissioners
Phillips County, Kansas
Phillips, KS 67661

Report on Compliance for Each Major Federal Program

We have audited Phillips County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Phillips County, Kansas' major federal programs for the year ended December 31, 2020. Phillips County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Phillips County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program have occurred. An audit includes examining, on a test basis, evidence about Phillips County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Phillips County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Phillips County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Phillips County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Phillips County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Phillips County, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
November 15, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed through the Kansas Division of Emergency Management				
Emergency Management Performance Grants	97.042	n/a	\$ -	16,445
U.S. Department of Health and Human Services				
Provider Relief Fund	93.498	n/a	-	21,478
Passed through the Kansas Department of Health & Environment				
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	-	10,948
Family Planning Services	93.217	n/a	-	6,497
Immunization Grants	93.268	n/a	-	730
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	n/a	-	12,700
Public Health Emergency Response	93.354	n/a	-	12,980
Maternal and Child Health Services Block Grant to the States	93.994	n/a	-	4,287
Total U.S. Department of Health and Human Services			-	69,620
U.S. Department of Housing and Urban Development				
Passed through the Kansas Department of Commerce				
Community Development Block Grant	14.228	n/a	-	146,323
U.S. Department of the Treasury				
Passed through the Kansas Judicial Branch				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	7,186
Passed through the Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	747,109	1,025,728 *
Total U.S. Department of the Treasury			747,109	1,032,914
Total Expenditures of Federal Awards			\$ 747,109	1,265,302

* Federal expenditures were expended in the SPARK Grant Fund

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Phillips County, Kansas (the County), under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule is prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D – Loan and Loan Guarantee Programs

The County did not have any loan guarantee programs outstanding at December 31, 2020.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

In accordance with Generally Accepted Accounting Principles Adverse

In accordance with the statutory basis of accounting described in Note 1 Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ___ Yes x No
- Significant deficiencies identified? ___ Yes x None Reported
- Noncompliance material to financial statement noted? ___ Yes x No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? ___ Yes x No
- Significant deficiencies identified? ___ Yes x None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ Yes x No

Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? ___ Yes x No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

CFDA No. 21.019, Coronavirus Relief Fund – No reportable findings or questioned costs for the year ended December 31, 2020.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2020

FINANCIAL STATEMENT AUDIT FINDINGS

None

FEDERAL AWARD FINDINGS

None