PHILLIPS COUNTY, KANSAS

Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement and Regulatory-Required
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For the Year Ended December 31, 2023

TABLE OF CONTENTS

	Page
Number	
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	5
Notes to the Financial Statement	6
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	18
Road and Bridge	20
Historical Society	21
Conservation	22
Election	23
Appraiser's Cost	24
Noxious Weed	25
Noxious Weed Capital Outlay	26
County Health	27
Employee Benefits	28
Special Alcohol Program	29
County Hospital	30
Mental Health	31
Mental Retardation	32
Economic Development	33
County Fair	34
Tourism and Convention	35
Local Emergency Planning Committee	36
Phillips County 911	37
Assisted Living Debt Service	38
Solid Waste and Landfill	39
EMS - Ambulance	40
Schedule of Receipts and Expenditures – Actual	
Solid Waste and Landfill Equipment	41
County Equipment Reserve	41
Special Road and Bridge Improvement	41
Ambulance Equipment	41

Table of Contents (Continued)

	Page
Number	
Insurance Reserve	42
Register of Deeds Technology	42
County Treasurer Technology	42
County Clerk Technology	42
Attorney's Training	43
Law Enforcement Trust	43
Diversion	43
Sheriff VIN	43
PCED SPF Reserve	44
PCED E Community	44
County Health Grants	44
EMPG	44
FR-CARA Grant	45
COVID-19 Grant	45
SPARK Grant	45
ARPA Grant	45
Multi-Year Capital Improvement	46
Donations	46
Municipalities Fighting Addiction	46
EMS/Health/Em Mgmt Bldg Project	46
EMS-CPR Fund	47
EMS Memorial Phillipsburg	47
EMS Memorial Logan	47
Veterans Memorial	47
Special Vehicle	48
Worthless Check Administrative Fee	48
Law Enforcement Forfeiture Trust	48
Prosecutor's Enforcement Trust	48
SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	49

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Phillips, Phillipsburg, Kansas, a Municipality, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Phillips County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Phillips County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error. In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 30, 2024

PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 48,365	0	2,303,882	2,243,586	108,661	17,997	126,658
Special Purpose Funds							
Road and Bridge	0	0	3,197,354	3,196,117	1,237	164,171	165,408
Historical Society	0	0	17,966	18,018	(52)	0	(52)
Conservation	0	0	25,054	25,130	(76)	0	(76)
Election	22,447	0	23,508	56,408	(10,453)	0	(10,453)
Appraiser's Cost	39,576	0	132,150	144,607	27,119	0	27,119
Noxious Weed	0	0	163,051	163,051	0	2,422	2,422
Noxious Weed Capital Outlay	0	0	56,088	0	56,088	0	56,088
County Health	6,087	0	490,394	721,227	(224,746)	19,693	(205,053)
Employee Benefits	650,879	0	2,428,131	2,376,262	702,748	0	702,748
Special Alcohol Program	17,032	0	10,791	4,621	23,202	0	23,202
County Hospital	0	0	456,953	458,451	(1,498)	0	(1,498)
Mental Health	2	0	41,046	41,186	(138)	0	(138)
Mental Retardation	0	0	56,160	56,350	(190)	0	(190)
Economic Development	64,358	0	556,713	506,010	115,061	5,122	120,183
County Fair	0	0	28,323	28,417	(94)	0	(94)
Tourism and Convention	0	0	94,998	94,998	0	0	0
Local Emergency Planning Committee	24,919	0	5,100	0	30,019	0	30,019
Phillips County 911	223,080	0	61,418	15,335	269,163	0	269,163
County Equipment Reserve	362,214	0	31,932	0	394,146	0	394,146
Special Road and Bridge Improvement	720,455	0	1,068,906	556,498	1,232,863	279,264	1,512,127
Insurance Reserve	498,734	0	1,925,815	1,752,364	672,185	0	672,185
Register of Deeds Technology	90,580	0	9,993	2,916	97,657	0	97,657
County Treasurer Technology	14,194	0	1,562	0	15,756	0	15,756
County Clerk Technology	4,018	0	1,601	0	5,619	0	5,619

(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, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attorney's Training	$ 13,054	0	1,352	1,204	13,202	0	13,202
Law Enforcement Trust	12,292	0	52,968	34,874	30,386	6,907	37,293
Diversion	39,645	0	9,063	10,313	38,395	5,063	43,458
Sheriff VIN	1,169	0	9,340	6,057	4,452	490	4,942
PCED SPF Reserve	1,253,488	0	283,749	256,207	1,281,030	5,250	1,286,280
PCED E Community	13,691	0	225,111	225,123	13,679	0	13,679
County Health Grants	36,545	0	59,813	0	96,358	0	96,358
EMPG	58,317	0	15,284	31,259	42,342	0	42,342
FR-CARA Grant	0	0	40,160	0	40,160	0	40,160
COVID-19 Grant	1,614	0	7,093	7,093	1,614	0	1,614
SPARK Grant	0	0	9,000	0	9,000	0	9,000
ARPA Grant	385,287	0	50,190	184,388	251,089	0	251,089
Multi-Year Capital Improvement	0	0	71,294	0	71,294	0	71,294
Donations	13,912	0	0	0	13,912	0	13,912
Municipalities Fighting Addiction	969	0	8,941	0	9,910	0	9,910
EMS/Health/Em Mgmt Bldg Project	3,480	0	2	0	3,482	0	3,482
EMS CPR Fund	1,195	0	32,174	29,116	4,253	0	4,253
EMS Memorial - Phillipsburg	529	0	20	200	349	0	349
EMS Memorial - Logan	1,087	0	0	0	1,087	0	1,087
Veterans Memorial	4,106	0	0	0	4,106	0	4,106
Special Vehicle	2,683	0	63,335	62,525	3,493	250	3,743
Worthless Check Administrative Fee	1,639	0	51	0	1,690	0	1,690
Prosecutor's Forfeiture Trust	719	0	0	0	719	0	719
Bond and Interest Funds							
Assisted Living Debt Service	10,179	0	228,542	236,164	2,557	0	2,557
Business Funds							
Solid Waste and Landfill	296,821	0	530,634	649,600	177,855	10,728	188,583
Solid Waste and Landfill Equipment	175,830	0	112,024	122,000	165,854	0	165,854
EMS-Ambulance	33,323	0	492,221	678,755	(153,211)	17,988	(135,223)
Ambulance Equipment	9,580	0	15,000	20,693	3,887	0	3,887
Total Reporting Entity (Excluding Agency Funds)	**$ 5,158,094**	**0**	**15,506,250**	**15,017,123**	**5,647,221**	**535,345**	**6,182,566**

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, 2023

Cash on Hand		
Treasurer	$	500
Register of Deeds		20
Landfill		100
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		10,806,087
Checking Accounts		299,576
Money Market Account		66,003
Certificates of Deposit		873,000
Farmers National Bank - Agra, Kansas		
Money Market Account		1,009,985
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		1,002,661
Certificates of Deposit		500,000
Total Cash and Investments		15,057,932
Less Agency Funds per Schedule 3		(8,875,366)
Total Reporting Entity (Excluding Agency Funds)	**$**	**6,182,566**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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

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

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

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

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

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

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

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

Budgetary Information

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

1 Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General and Election funds were amended in this manner during the year ended December 31, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for trust funds and the following special purpose and business funds:

Special Purpose Funds:

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

Business Fund:

Ambulance Equipment	Solid Waste and Landfill Equipment

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

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

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

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Historical Society, Conservation, Election, County Health, County Hospital, Mental Health, Mental Retardation, County Fair, EMS-Ambulance, Advance Tax, Education Building, Institutional Building, Libraries, Cities, Townships School Districts, Cemeteries, and Extension District funds incurred indebtedness in excess of available cash balances. This appears to be in violation of this statute.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $15,057,312 and the bank balance was $14,834,807. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,011,657 was covered by federal depository insurance and $13,823,150 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, 2023, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Phillips County, Kansas, were $298,678 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the county's proportionate share of the collective net pension liability reported by KPERS was $3,609,802. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

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

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

A maximum of 240 hours vacation pay may be accumulated and carried over each year.

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

6. Special Items

PCED Loan Program. On January 1, 2006 Phillips County implemented a one-half cent sales tax for the purpose of funding Economic Development. PCED offers loans for businesses located in Phillips County. These loans are intended as gap financing for business start-up or expansion and will not be considered as a sole source of capital for any given project. The balance of the outstanding loans as of December 31, 2023 was $360,736.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 4,701
General	Local Emergency Planning Committee	K.S.A. 19-212	5,100
General	Multi-Year Capital Improvement	K.S.A. 19-120	71,294
Special Vehicle	General	K.S.A. 8-145	2,684
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	54,088
Economic Development	PCED SPF Reserve	K.S.A 19-4103	186,086
EMS-Ambulance	Ambulance Equipment	K.S.A 12-110d	15,000
Appraiser's Cost	Equipment Reserve	K.S.A 19-119	27,231
Solid Waste and Landfill	Solid Waste and Landfill Equipment	K.S.A 19-119	32,024
Road & Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	603,241
Employee Benefits	Insurance Reserve	K.S.A 12-2615	1,668,821

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 $202,319. 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 2023. 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 $673,272. This liability is based on the use of 42.51 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $910,524 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 2023. The County expects the landfill to continue to operate for approximately thirty-seven years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

11. **Subsequent Events**

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

The County Clerk notified the County Commissioners in September 2023 she would not be completing her term, resigning effective in March 2024. In January 2024 the County Clerk issued unauthorized payroll bonuses to herself and the Deputy Clerk in the amounts of $12,000 and $5,000, respectively. Attorney General Opinion 2013-3 states that county elected officials whose salaries are set by the Board of County Commissioners may not pay themselves bonuses without the Board's approval. The matter has been turned over to the County Counselor.

12. **Long-term Debt**

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Certificates of Participation:									
Series 2020 Assisted Living Facility	1.90%	11/12/20	2,175,000	11/01/30	1,755,000	0	215,000	1,540,000	32,348
Total Certificates of Participation					1,755,000	0	215,000	1,540,000	32,348
Finance Leases:									
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	120,610	0	29,263	91,347	2,412
2016 Caterpillar Motor Grader	2.95%	01/15/18	90,000	01/30/23	18,955	0	18,955	0	693
2012 Ram Pickup with Trailer	1.44%	07/30/20	40,000	07/30/25	24,333	0	8,004	16,329	345
2016 John Deere Loader	2.69%	12/07/20	200,000	12/07/25	118,864	0	81,111	37,753	5,461
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	06/14/25	86,727	0	57,945	28,782	3,345
2016 Caterpillar Motor Grader	2.25%	12/14/20	145,000	12/14/25	86,256	0	58,659	27,597	3,315
2003 Caterpillar Scraper	2.25%	12/14/20	103,000	12/14/25	61,272	0	41,669	19,603	2,355
2020 John Deere Motor Grader	2.05%	03/22/21	313,316	01/31/26	251,998	0	61,136	190,862	5,251
2022 Belly Dump Trailers	1.48%	03/22/21	68,200	01/31/26	54,732	0	13,400	41,332	823
2021 Caterpillar Track Loader	1.50%	06/07/21	232,523	06/07/26	186,790	0	45,319	141,471	3,300
2016 John Deere Motor Grader	1.23%	10/04/21	117,000	10/01/26	93,134	0	23,105	70,029	1,164
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	91,762	0	14,362	77,400	3,138
2022 Mack Truck	3.42%	05/18/21	123,149	05/28/24	91,762	0	14,362	77,400	3,138
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	94,585	0	14,388	80,197	3,112
2022 Mack Truck	3.29%	10/25/21	117,000	10/25/24	94,585	0	14,388	80,197	3,112
2016 John Deere Motor Grader	1.74%	02/07/22	99,500	01/31/27	99,500	0	19,299	80,201	1,645
Property Lease	3.75%	02/18/22	180,000	06/20/32	174,465	0	16,946	157,519	6,764
2018 Caterpillar Wheel Loader	2.30%	03/21/22	290,500	03/01/27	290,500	0	56,571	233,929	5,602
John Deere Motor Grader	3.47%	08/01/22	328,828	08/01/27	328,828	0	67,083	261,745	5,690
2018 John Deere Motor Grader	4.50%	02/13/23	165,000	02/07/28	0	165,000	0	165,000	0
2023 Trash Truck	5.24%	07/10/23	80,000	01/31/28	0	80,000	0	80,000	0
2 Kenworth Dump Trucks	6.89%	08/18/23	669,264	08/18/30	0	669,264	0	669,264	0
2021 FIN T90T	4.93%	05/15/23	62,750	05/15/28	0	62,750	0	62,750	0
Total Finance Leases					2,369,658	977,014	655,965	2,690,707	60,665
Total Contractual Indebtedness					**4,124,658**	**977,014**	**870,965**	**4,230,707**	**93,013**

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

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

	2024	2025	2026	2027	2028	2029-2034	Total
PRINCIPAL							
Certificates of Participation:							
Series 2020 Assisted Living Facility	220,000	225,000	230,000	235,000	240,000	390,000	1,540,000
Finance Leases:							
Property & Equipment Lease	29,848	30,445	31,054	0	0	0	91,347
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
2012 Ram Pickup with Trailer	8,113	8,216	0	0	0	0	16,329
2016 John Deere Loader	0	37,753	0	0	0	0	37,753
2016 Caterpillar Motor Grader	0	28,782	0	0	0	0	28,782
2016 Caterpillar Motor Grader	0	27,597	0	0	0	0	27,597
2003 Caterpillar Scraper	0	19,603	0	0	0	0	19,603
2020 John Deere Motor Grader	62,474	63,755	64,633	0	0	0	190,862
2022 Belly Dump Trailers	13,611	13,813	13,908	0	0	0	41,332
2021 Caterpillar Track Loader	46,497	47,194	47,780	0	0	0	141,471
2016 John Deere Motor Grader	23,408	23,696	22,925	0	0	0	70,029
2022 Mack Truck	77,400	0	0	0	0	0	77,400
2022 Mack Truck	77,400	0	0	0	0	0	77,400
2022 Mack Truck	80,197	0	0	0	0	0	80,197
2022 Mack Truck	80,197	0	0	0	0	0	80,197
2016 John Deere Motor Grader	19,549	19,889	20,235	20,528	0	0	80,201
Property Lease	14,865	16,816	17,457	18,123	18,806	71,452	157,519
2018 Caterpillar Wheel Loader	56,793	58,099	59,435	59,602	0	0	233,929
John Deere Motor Grader	63,690	65,900	68,187	63,968	0	0	261,745
2018 John Deere Motor Grader	30,164	31,505	32,939	34,421	35,971	0	165,000
2023 Trash Truck	15,842	14,825	15,612	16,430	17,291	0	80,000
2 Kenworth Dump Trucks	77,596	82,942	88,657	94,765	101,295	224,009	669,264
2021 FIN T90T	11,366	11,935	12,523	13,140	13,786	0	62,750
Total Capital Leases	789,010	602,765	495,345	320,977	187,149	295,461	2,690,707
TOTAL PRINCIPAL	**1,009,010**	**827,765**	**725,345**	**555,977**	**427,149**	**685,461**	**4,230,707**

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

	2024	2025	2026	2027	2028	2029-2034	Total
INTEREST							
Certificates of Participation:							
Series 2020 Assisted Living Facility	28,215	23,987	19,713	15,343	10,830	8,312	106,400
Finance Leases:							
Property & Equipment Lease	1,827	1,230	621	0	0	0	3,678
2016 Caterpillar Motor Grader	0	0	0	0	0	0	0
2012 Ram Pickup with Trailer	236	133	0	0	0	0	369
2016 John Deere Loader	0	1,016	0	0	0	0	1,016
2016 Caterpillar Motor Grader	0	646	0	0	0	0	646
2016 Caterpillar Motor Grader	0	621	0	0	0	0	621
2003 Caterpillar Scraper	0	441	0	0	0	0	441
2020 John Deere Motor Grader	3,913	2,632	1,325	0	0	0	7,870
2022 Belly Dump Trailers	612	410	206	0	0	0	1,228
2021 Caterpillar Track Loader	2,122	1,425	717	0	0	0	4,264
2016 John Deere Motor Grader	861	573	282	0	0	0	1,716
2022 Mack Truck	2,647	0	0	0	0	0	2,647
2022 Mack Truck	2,647	0	0	0	0	0	2,647
2022 Mack Truck	2,638	0	0	0	0	0	2,638
2022 Mack Truck	2,638	0	0	0	0	0	2,638
2016 John Deere Motor Grader	1,395	1,055	709	351	0	0	3,510
Property Lease	5,198	5,071	4,429	3,763	3,081	5,160	26,702
2018 Caterpillar Wheel Loader	5,380	4,074	2,738	1,371	0	0	13,563
John Deere Motor Grader	9,083	6,873	4,586	2,220	0	0	22,762
2018 John Deere Motor Grader	7,425	6,084	4,650	3,168	1,618	0	22,945
2023 Trash Truck	2,354	3,371	2,585	1,767	906	0	10,983
2 Kenworth Dump Trucks	46,113	40,767	35,052	28,943	22,414	23,409	196,698
2021 FIN T90T	3,102	2,533	1,945	1,328	682	0	9,590
Total Finance Leases	100,191	78,955	59,845	42,911	28,701	28,569	339,172
TOTAL INTEREST	**128,406**	**102,942**	**79,558**	**58,254**	**39,531**	**36,881**	**445,572**
TOTAL PRINCIPAL AND INTEREST	**$ 1,137,416**	**930,707**	**804,903**	**614,231**	**466,680**	**722,342**	**4,676,279**

PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

PHILLIPS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 2,278,781	16,776	2,295,557	2,243,586	(51,971)
Special Purpose Funds					
Road and Bridge	3,133,350	62,767	3,196,117	3,196,117	0
Historical Society	15,850	0	15,850	18,018	2,168
Conservation	25,000	0	25,000	25,130	130
Election	60,454	0	60,454	56,408	(4,046)
Appraiser's Cost	144,607	0	144,607	144,607	0
Noxious Weed	226,400	0	226,400	163,051	(63,349)
Noxious Weed Capital Outlay	6,329	0	6,329	0	(6,329)
County Health	628,852	0	628,852	721,227	92,375
Employee Benefits	2,398,412	0	2,398,412	2,376,262	(22,150)
Special Alcohol Program	14,737	0	14,737	4,621	(10,116)
County Hospital	454,346	0	454,346	458,451	4,105
Mental Health	40,588	0	40,588	41,186	*
Mental Retardation	55,516	0	55,516	56,350	*
Economic Development	506,010	0	506,010	506,010	0
County Fair	28,000	0	28,000	28,417	417
Tourism and Convention	43,000	0	43,000	94,998	51,998
Local Emergency Planning Committee	5,100	0	5,100	0	(5,100)
Phillips County 911	102,000	0	102,000	102,000	0
Bond and Interest Funds					
Assisted Living Debt Service	254,848	0	254,848	236,164	(18,684)
Business Funds					
Solid Waste and Landfill	649,600	0	649,600	649,600	0
EMS-Ambulance	515,000	0	515,000	678,755	163,755

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,492,323	1,485,325	6,998
Delinquent Tax	19,034	0	19,034
Motor Vehicle Tax	90,722	96,059	(5,337)
Recreational Vehicle Tax	2,486	3,099	(613)
16/20M Tax	27,206	20,433	6,773
Commercial Vehicle Tax	15,412	8,621	6,791
Watercraft Tax	751	734	17
In Lieu (IRB's)	35,936	32,279	3,657
Intangible Tax	33,726	20,706	13,020
Intergovernmental			
District Coroner	244	0	244
Licenses, Fees and Permits			
County Officer Fees	47,630	73,000	(25,370)
Antique Fee	4,355	2,250	2,105
Other Fees	17,920	8,500	9,420
Copies	1,092	0	1,092
Emergency Management Fees	12,000	0	12,000
Charges for Services			
City Law Enforcement Contract	327,440	309,724	17,716
Grants	20,000	0	20,000
Miscellaneous	56,119	0	56,119
Interest on Idle Funds	51,898	30,000	21,898
Interest on Tax Collections	28,128	34,000	(5,872)
Transfer from Special Vehicle	2,684	0	2,684
Reimbursed Expense	16,776	0	16,776
Total Receipts	2,303,882	**2,124,730**	**179,152**

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 83,199	82,351	848
County Clerk	136,917	136,600	317
County Treasurer	173,156	174,000	(844)
County Attorney	84,047	82,408	1,639
County Counselor	38,879	40,050	(1,171)
Register of Deeds	66,118	69,975	(3,857)
Sheriff	995,267	990,300	4,967
Unified Court - Operating	42,493	28,500	13,993
Unified Court - Attorney	72,599	78,000	(5,401)
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	305,436	340,000	(34,564)
Coroner	8,329	6,000	2,329
Emergency Preparedness	65,985	71,125	(5,140)
Data Processing	49,655	44,000	5,655
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	0	4,275	(4,275)
Juvenile Detention	0	1,000	(1,000)
NWKS Domestic & Sexual Violence	0	1,000	(1,000)
Child Advocacy Center	0	5,000	(5,000)
Neighborhood Revitalization Rebates	0	2,800	(2,800)
GIS Mapping	10,411	12,000	(1,589)
Grant Expense	20,000	0	20,000
Transfer to County Equipment Reserve	4,701	0	4,701
Transfer to LEPC	5,100	5,100	0
Transfer to Multi-Year Capital Improvement	71,294	71,297	(3)
Adjustment for Qualifying Budget Credit:			
Grants	0	20,000	(20,000)
Reimbursed Expenses	0	16,776	(16,776)
Total Expenditures	2,243,586	**2,295,557**	**(51,971)**
Receipts Over (Under) Expenditures	60,296		
Unencumbered Cash, Beginning	48,365		
Unencumbered Cash, Ending	**$ 108,661**		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,168,784	2,158,521	10,263
Delinquent Tax	27,134	12,213	14,921
Motor Vehicle Tax	133,531	147,774	(14,243)
Recreational Vehicle Tax	3,704	4,766	(1,062)
16/20M Tax	28,560	31,434	(2,874)
Commercial Vehicle Tax	12,300	13,257	(957)
Watercraft Tax	1,155	1,130	25
Intergovernmental			
Special City/County Highway	424,610	427,188	(2,578)
State Equalization	3,395	0	3,395
Miscellaneous	21,916	0	21,916
Materials Sold	10,008	0	10,008
Insurance Proceeds	134,490	0	134,490
Lease Purchase Proceeds	165,000	0	165,000
Reimbursed Expense	62,767	0	62,767
Total Receipts	3,197,354	**2,796,283**	**401,071**
Expenditures:			
Personal Services	865,784	840,000	25,784
Contractual Services	130,022	312,075	(182,053)
Commodities	792,685	1,102,285	(309,600)
Capital Outlay	168,432	79,500	88,932
Property & Equipment Lease Payments	635,953	500,000	135,953
Transfer to Special Road and Bridge Improvement	603,241	0	603,241
Adjustment for Qualifying Budget Credit:			
Lease Purchase Proceeds	0	165,000	(165,000)
Insurance Proceeds	0	134,490	(134,490)
Reimbursed Expense	0	62,767	(62,767)
Total Expenditures	3,196,117	**3,196,117**	**0**
Receipts Over (Under) Expenditures	1,237		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 1,237**		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 16,322	14,225	2,097
Delinquent Tax	208	107	101
Motor Vehicle Tax	1,041	1,131	(90)
Recreational Vehicle Tax	29	36	(7)
16/20M Tax	259	241	18
Commercial Vehicle Tax	98	101	(3)
Watercraft Tax	9	9	0
Total Receipts	17,966	**15,850**	**2,116**
Expenditures:			
Appropriations	18,018	**15,850**	**2,168**
Receipts Over (Under) Expenditures	(52)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (52)**		

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 22,748	22,601	147
Delinquent Tax	300	159	141
Motor Vehicle Tax	1,504	1,668	(164)
Recreational Vehicle Tax	42	54	(12)
16/20M Tax	309	355	(46)
Commercial Vehicle Tax	138	150	(12)
Watercraft Tax	13	13	0
Total Receipts	25,054	**25,000**	**54**
Expenditures:			
Appropriations	25,130	**25,000**	**130**
Receipts Over (Under) Expenditures	(76)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (76)**		

PHILLIPS COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 17,242	17,080	162
Delinquent Tax	700	174	526
Motor Vehicle Tax	3,967	4,262	(295)
Recreational Vehicle Tax	109	137	(28)
16/20M Tax	1,076	906	170
Commercial Vehicle Tax	381	382	(1)
Watercraft Tax	33	33	0
Total Receipts	23,508	**22,974**	**534**
Expenditures:			
Personal Services	21,400	6,000	15,400
Contractual Services	34,620	34,654	(34)
Commodities	388	9,800	(9,412)
Transfer to Equipment Reserve	0	10,000	(10,000)
Total Expenditures	56,408	**60,454**	**(4,046)**
Receipts Over (Under) Expenditures	(32,900)		
Unencumbered Cash, Beginning	22,447		
Unencumbered Cash, Ending	**$ (10,453)**		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	$ 114,784	114,205	579
Delinquent Tax	1,760	750	1,010
Motor Vehicle Tax	8,754	9,344	(590)
Recreational Vehicle Tax	240	301	(61)
16/20M Tax	2,483	1,988	495
Commercial Vehicle Tax	848	838	10
Watercraft Tax	73	0	73
Miscellaneous	768	0	768
Reimbursed Expense	2,440	0	2,440
Total Receipts	132,150	**127,426**	**4,724**
Expenditures:			
Personal Services	96,148	129,832	(33,684)
Contractual Services	11,661	10,575	1,086
Commodities	2,691	4,200	(1,509)
Capital Outlay	6,876	0	6,876
Transfer to County Equipment Reserve	27,231	0	27,231
Total Expenditures	144,607	**144,607**	**0**
Receipts Over (Under) Expenditures	(12,457)		
Unencumbered Cash, Beginning	39,576		
Unencumbered Cash, Ending	**$ 27,119**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 102,375	101,599	776
Delinquent Tax	1,494	1,105	389
Motor Vehicle Tax	7,396	7,933	(537)
Recreational Vehicle Tax	203	256	(53)
16/20M Tax	2,029	1,688	341
Commercial Vehicle Tax	712	712	0
Watercraft Tax	62	61	1
Sales	48,780	113,029	(64,249)
Total Receipts	163,051	**226,383**	**(63,332)**
Expenditures:			
Personal Services	$ 40,680	65,000	(24,320)
Contractual Services	17,156	19,650	(2,494)
Commodities	32,810	130,900	(98,090)
Capital Outlay	9,968	10,850	(882)
Property and Equipment Lease Payment	8,349	0	8,349
Transfer to Noxious Weed Capital Outlay	54,088	0	54,088
Total Expenditures	163,051	**226,400**	**(63,349)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 2,000	0	2,000
Transfer from Noxious Weed	54,088	0	54,088
Total Receipts	56,088	**0**	**56,088**
Expenditures:			
Capital Outlay	0	6,329	(6,329)
Transfer to Noxious Weed	0	0	0
Total Expenditures	0	**6,329**	**(6,329)**
Receipts Over (Under) Expenditures	56,088		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 56,088**		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 224,764	223,607	1,157
Delinquent Tax	3,303	377	2,926
Motor Vehicle Tax	16,397	17,613	(1,216)
Recreational Vehicle Tax	451	568	(117)
16/20M Tax	4,457	3,746	711
Commercial Vehicle Tax	1,575	1,580	(5)
Watercraft Tax	138	135	3
Charges for Services	235,322	205,000	30,322
Grants	0	97,239	(97,239)
Reimbursed Expense	80	0	80
Grant Reimbursement	3,907	0	3,907
Total Receipts	490,394	**549,865**	**(59,471)**
Expenditures:			
Personal Services	$ 474,429	450,000	24,429
Contractual Services	113,494	74,865	38,629
Commodities	133,304	100,000	33,304
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	3,987	(3,987)
Total Expenditures	721,227	**628,852**	**92,375**
Receipts Over (Under) Expenditures	(230,833)		
Unencumbered Cash, Beginning	6,087		
Unencumbered Cash, Ending	**$ (224,746)**		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,107,537	2,097,333	10,204
Delinquent Tax	29,621	0	29,621
Motor Vehicle Tax	146,175	158,432	(12,257)
Recreational Vehicle Tax	4,031	5,110	(1,079)
16/20M Tax	37,246	33,701	3,545
Commercial Vehicle Tax	13,871	14,213	(342)
Watercraft Tax	1,238	1,211	27
Reimbursed Expense	88,412	0	88,412
Total Receipts	2,428,131	**2,310,000**	**118,131**
Expenditures:			
Social Security	279,051	290,600	(11,549)
KPERS	298,678	326,900	(28,222)
KPERS Insurance	35,266	32,000	3,266
Health Insurance Cost	1,956	0	1,956
Life Insurance	5,450	5,000	450
Unemployment	3,138	12,000	(8,862)
Workers Compensation	83,902	75,000	8,902
Transfer to Insurance Reserve	1,668,821	1,568,500	100,321
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	88,412	(88,412)
Total Expenditures	2,376,262	**2,398,412**	**(22,150)**
Receipts Over (Under) Expenditures	51,869		
Unencumbered Cash, Beginning	650,879		
Unencumbered Cash, Ending	**$ 702,748**		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 10,791	7,500	3,291
Miscellaneous	0	0	0
Total Income	10,791	**7,500**	**3,291**
Expenditures:			
Contractual Services	4,621	**14,737**	**(10,116)**
Receipts Over (Under) Expenditures	6,170		
Unencumbered Cash, Beginning	17,032		
Unencumbered Cash, Ending	**$ 23,202**		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 409,366	406,325	3,041
Delinquent Tax	5,975	5,432	543
Motor Vehicle Tax	29,585	31,728	(2,143)
Recreational Vehicle Tax	813	1,023	(210)
16/20M Tax	8,120	6,749	1,371
Commercial Vehicle Tax	2,846	2,846	0
Watercraft Tax	248	243	5
Total Receipts	456,953	**454,346**	**2,607**
Expenditures:			
Appropriations	458,451	**454,346**	**4,105**
Receipts Over (Under) Expenditures	(1,498)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (1,498)**		

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 36,526	36,332	194
Delinquent Tax	565	136	429
Motor Vehicle Tax	2,844	3,070	(226)
Recreational Vehicle Tax	78	99	(21)
16/20M Tax	738	653	85
Commercial Vehicle Tax	271	275	(4)
Watercraft Tax	24	23	1
Total Receipts	41,046	**40,588**	**458**
Expenditures:			
Appropriations	41,186	**40,588**	**598**
Receipts Over (Under) Expenditures	(140)		
Unencumbered Cash, Beginning	2		
Unencumbered Cash, Ending	**$ (138)**		

* 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, 2023

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 50,026	49,771	255
Delinquent Tax	767	172	595
Motor Vehicle Tax	3,849	4,152	(303)
Recreational Vehicle Tax	106	134	(28)
16/20M Tax	1,013	883	130
Commercial Vehicle Tax	367	372	(5)
Watercraft Tax	32	32	0
Total Receipts	56,160	**55,516**	**644**
Expenditures:			
Appropriations	56,350	**55,516**	**834**
Receipts Over (Under) Expenditures	(190)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (190)**		

* 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, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	$ 548,573	469,299	79,274
Grants	0	25,000	(25,000)
Interest on Idle Funds	7,545	0	7,545
Reimbursed Expense	595	2,000	(1,405)
Total Receipts	556,713	**496,299**	**60,414**
Expenditures:			
Personal Services	$ 160,469	150,000	10,469
Contractural Services	26,908	49,050	(22,142)
Commodities	0	1,215	(1,215)
Capital Outlay	747	2,500	(1,753)
Special Projects	131,800	303,245	(171,445)
Transfer to PCED SPF Reserve	186,086	0	186,086
Total Expenditures	506,010	**506,010**	**0**
Receipts Over (Under) Expenditures	50,703		
Unencumbered Cash, Beginning	64,358		
Unencumbered Cash, Ending	**$ 115,061**		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 25,353	25,224	129
Delinquent Tax	373	109	264
Motor Vehicle Tax	1,851	1,987	(136)
Recreational Vehicle Tax	51	64	(13)
16/20M Tax	501	423	78
Commercial Vehicle Tax	178	178	0
Watercraft Tax	16	15	1
Total Receipts	28,323	**28,000**	**323**
Expenditures:			
Appropriations	28,417	**28,000**	**417**
Receipts Over (Under) Expenditures	(94)		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ (94)**		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	$ 94,998	**43,000**	**51,998**
Expenditures:			
Appropriations	94,998	**43,000**	**51,998**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements	0	0	0
Transfer from General	5,100	5,100	0
Total Receipts	5,100	**5,100**	**0**
Expenditures:			
Contractual Services	0	4,600	(4,600)
Commodities	0	500	(500)
Capital Outlay	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	0	0
Total Expenditures	0	**5,100**	**(5,100)**
Receipts Over (Under) Expenditures	5,100		
Unencumbered Cash, Beginning	24,919		
Unencumbered Cash, Ending	**$ 30,019**		

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	$ 111	0	111
911 Tax	61,307	60,000	1,307
Total Receipts	61,418	**60,000**	**1,418**
Expenditures:			
Contractual Services	15,335	72,000	(56,665)
Capital Outlay	0	30,000	(30,000)
Total Expenditures	15,335	**102,000**	**(86,665)**
Receipts Over (Under) Expenditures	46,083		
Unencumbered Cash, Beginning	223,080		
Unencumbered Cash, Ending	**$ 269,163**		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 204,751	203,196	1,555
Delinquent Tax	2,988	0	2,988
Motor Vehicle Tax	14,788	15,867	(1,079)
Recreational Vehicle Tax	407	512	(105)
16/20M Tax	4,061	3,375	686
Commerical Vehicle Tax	1,423	1,423	0
Watercraft Tax	124	121	3
Assisted Living Center	0	24,698	(24,698)
Total Receipts	228,542	**249,192**	**(20,650)**
Expenditures:			
Principal	203,816	215,000	(11,184)
Interest	32,348	32,348	0
COP Reserve	0	7,500	(7,500)
Total Expenditures	236,164	**254,848**	**(18,684)**
Receipts Over (Under) Expenditures	(7,622)		
Unencumbered Cash, Beginning	10,179		
Unencumbered Cash, Ending	**$ 2,557**		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 178	0	178
Delinquent Tax	1,911	0	1,911
Motor Vehicle Tax	11,574	12,582	(1,008)
Recreational Vehicle Tax	319	406	(87)
16/20M Tax	2,872	2,676	196
Commercial Vehicle Tax	1,093	1,129	(36)
Watercraft Tax	98	96	2
Charges for Services	512,512	400,000	112,512
Miscellaneous	77	0	77
Total Receipts	530,634	**416,889**	**113,745**
Expenditures:			
Personal Services	235,863	300,000	(64,137)
Contractual Services	122,310	91,000	31,310
Commodities	188,756	179,100	9,656
Capital Outlay	22,028	15,000	7,028
Lease Payments	48,619	64,500	(15,881)
Transfer to Lanfill Equipment Reserve	32,024	0	32,024
Total Expenditures	649,600	**649,600**	**0**
Receipts Over (Under) Expenditures	(118,966)		
Unencumbered Cash, Beginning	296,821		
Unencumbered Cash, Ending	**$ 177,855**		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 151,054	150,223	831
Delinquent Tax	3,006	0	3,006
Motor Vehicle Tax	16,457	18,459	(2,002)
Recreational Vehicle Tax	458	595	(137)
16/20M Tax	3,075	3,926	(851)
Commercial Vehicle Tax	1,486	1,656	(170)
Watercraft	144	141	3
Charges for Services	315,164	290,000	25,164
Miscellaneous	1,377	0	1,377
Total Receipts	492,221	**465,000**	**27,221**
Expenditures:			
Personal Services	444,799	388,000	56,799
Contractual Services	112,268	70,000	42,268
Commodities	82,978	42,000	40,978
Capital Outlay	0	0	0
Property Lease Payment	23,710	0	23,710
Transfer to Ambulance Equipment	15,000	15,000	0
Total Expenditures	678,755	**515,000**	**163,755**
Receipts Over (Under) Expenditures	(186,534)		
Unencumbered Cash, Beginning	33,323		
Unencumbered Cash, Ending	**$ (153,211)**		

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Solid Waste and Landfill Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Transfer from Ambulance	$ 0	0	0	15,000
Transfer from Election	0	0	0	0
Transfer from General	0	4,701	0	0
Transfer from Landfill and Solid Waste	32,024	0	0	0
Transfer from Appraiser's Cost	0	27,231	0	0
Federal Aid	0	0	137,500	0
Kansas Department of Transportation	0	0	328,165	0
Lease Purchase Proceeds	80,000	0	0	0
Transfer from Road and Bridge	0	0	603,241	0
Total Receipts	112,024	31,932	1,068,906	15,000
Expenditures:				
Contractual Services	0	0	184,366	3,548
Capital Outlay	122,000	0	372,132	17,145
Lease Payments	0	0	0	0
Transfer to EMS-Ambulance	0	0	0	0
Total Expenditures	122,000	0	556,498	20,693
Receipts Over (Under) Expenditures	(9,976)	31,932	512,408	(5,693)
Unencumbered Cash, Beginning	175,830	362,214	720,455	9,580
Unencumbered Cash, Ending	**$ 165,854**	**394,146**	**1,232,863**	**3,887**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Insurance Reserve	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 0	9,993	1,562	1,601
Employee Contributions	92,725	0	0	0
Transfer from Employee Benefits	1,668,821	0	0	0
Interest on Idle Funds	218	0	0	0
Reimbursed Expense	164,051	0	0	0
Total Receipts	1,925,815	9,993	1,562	1,601
Expenditures:				
Health Insurance Premiums	623,408	0	0	0
Health Insurance Claims	1,128,956	0	0	0
Contractual Services	0	0	0	0
Capital Outlay	0	2,916	0	0
Total Expenditures	1,752,364	2,916	0	0
Receipts Over (Under) Expenditures	173,451	7,077	1,562	1,601
Unencumbered Cash, Beginning	498,734	90,580	14,194	4,018
Unencumbered Cash, Ending	$ **672,185**	**97,657**	**15,756**	**5,619**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	$ 1,352	2,620	9,063	0
Reimbursed Expense	0	11,675	0	0
Grants	0	11,250	0	0
Sale of Assets	0	5,800	0	0
Miscellaneous	0	1,750	0	0
Insurance Proceeds	0	19,873	0	0
Sheriff VINS	0	0	0	9,340
Total Receipts	1,352	52,968	9,063	9,340
Expenditures:				
Contractual Services	1,204	34,874	10,313	0
Commodities	0	0	0	6,057
Capital Outlay	0	0	0	0
Total Expenditures	1,204	34,874	10,313	6,057
Receipts Over (Under) Expenditures	148	18,094	(1,250)	3,283
Unencumbered Cash, Beginning	13,054	12,292	39,645	1,169
Unencumbered Cash, Ending	$ **13,202**	**30,386**	**38,395**	**4,452**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	$ 30,000	137,534	59,813	15,284
Miscellaneous	0	1,580	0	0
Loan Payments	67,276	85,697	0	0
Reimbursed Expenses	387	300	0	0
Transfer from Economic Development	186,086	0	0	0
Total Receipts	283,749	225,111	59,813	15,284
Expenditures:				
Grant Expenses	10,250	0	0	31,259
Business Loans	194,600	137,500	0	0
Contractual Services	1,357	87,623	0	0
Capital Outlay	50,000	0	0	0
Total Expenditures	256,207	225,123	0	31,259
Receipts Over (Under) Expenditures	27,542	(12)	59,813	(15,975)
Unencumbered Cash, Beginning	1,253,488	13,691	36,545	58,317
Unencumbered Cash, Ending	$ **1,281,030**	**13,679**	**96,358**	**42,342**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	FR-CARA Grant	COVID-19 Grant	SPARK Grant	ARPA Grant
Receipts:				
Federal Aid	$ 40,160	7,093	9,000	50,000
Interest on Idle Funds	0	0	0	190
Grants	0	0	0	0
Total Receipts	40,160	7,093	9,000	50,190
Expenditures:				
Personal Services	0	0	0	161,656
Contractual Services	0	7,093	0	0
Commodities	0	0	0	219
Capital Outlay	0	0	0	22,513
Reimbursement to General Fund	0	0	0	0
Payments to Other Governments & Non-profits	0	0	0	0
Total Expenditures	0	7,093	0	184,388
Receipts Over (Under) Expenditures	40,160	0	9,000	(134,198)
Unencumbered Cash, Beginning	0	1,614	0	385,287
Unencumbered Cash, Ending	$ **40,160**	**1,614**	**9,000**	**251,089**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Multi-Year Capital Improvement	Donations	Municipalities Fighting Addiction	EMS/Health/ Em Mgmt Bldg Project
Receipts:				
Interest on Idle Funds	$ 0	0	0	2
Transfer from General	71,294	0	0	0
Grants	0	0	8,941	0
Donations	0	0	0	0
Total Receipts	71,294	0	8,941	2
Expenditures:				
Contractual	0	0	0	0
Commodities	0	0	0	0
Contractual Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	71,294	0	8,941	2
Unencumbered Cash, Beginning	0	13,912	969	3,480
Unencumbered Cash, Ending	$ **71,294**	**13,912**	**9,910**	**3,482**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	EMS - CPR Fund	EMS Memorial Phillipsburg	EMS Memorial Logan	Veterans Memorial
Receipts:				
State Aid	$ 7,500	0	0	0
Donations and Fees	24,674	20	0	0
Total Receipts	32,174	20	0	0
Expenditures:				
Capital Outlay	0	0	0	0
Operations	29,116	200	0	0
Total Expenditures	29,116	200	0	0
Receipts Over (Under) Expenditures	3,058	(180)	0	0
Unencumbered Cash, Beginning	1,195	529	1,087	4,106
Unencumbered Cash, Ending	$ **4,253**	**349**	**1,087**	**4,106**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Special Vehicle	Worthless Check Administrative Fee	Prosecutor's Forfeiture Trust
Receipts:			
Fees	$ 56,528	51	0
Forfeitures	0	0	0
Miscellaneous	6,807	0	0
Total Receipts	63,335	51	0
Expenditures:			
Personal Services	17,417	0	0
Contractual Services	26,141	0	0
Commodities	16,283	0	0
Capital Outlay	0	0	0
Transfer to General	2,684	0	0
Total Expenditures	62,525	0	0
Receipts Over (Under) Expenditures	810	51	0
Unencumbered Cash, Beginning	2,683	1,639	719
Unencumbered Cash, Ending	$ **3,493**	**1,690**	**719**

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 8,445,774	12,695,306	12,619,668	8,521,412
Advance Tax	0	240	242	(2)
Motor Vehicle License	5,909	637,747	637,021	6,635
Sales Tax	28,930	639,574	619,892	48,612
Motor Vehicle Tax	37,995	960,107	859,159	138,943
Recreational Vehicle Tax	(195)	26,810	23,348	3,267
Commercial Vehicle Tax	21,437	127,083	133,088	15,432
Delinquent Personal Tax	715	16,289	16,612	392
Special Mineral Tax	17,508	5,586	0	23,094
County Sale	76,123	160,704	165,099	71,728
Tax Escrow	533	10,200	5,122	5,611
Neighborhood Revitalization	1,207	250,375	250,375	1,207
Interest on Investments	0	61,152	61,152	0
Interest on Taxes	0	73,126	73,126	0
Insufficient Funds Check	0	419	419	0
Antique Tax	312	10,314	10,578	48
Total Distributable Funds	8,636,248	15,675,032	15,474,901	8,836,379
State Funds:				
Education Building	0	78,272	78,522	(250)
Institutional Building	0	39,136	39,261	(125)
Total State Funds	0	117,408	117,783	(375)
Subdivision Funds:				
Libraries	0	91,946	92,201	(255)
Irrigation Districts	0	73,556	73,556	0
Cities	114	1,527,672	1,534,027	(6,241)
Townships	12	48,943	48,990	(35)
School Districts	(327)	3,385,004	3,395,395	(10,718)
Cemeteries	0	10,258	10,302	(44)
Extension District	0	191,254	191,801	(547)
Fire Districts	1,116	233,237	233,864	489
Total Subdivision Funds	915	5,561,870	5,580,136	(17,351)

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 6,405	54,441	52,714	8,132
Register of Deeds	7,229	54,515	56,895	4,849
Clerk of District Court	11,682	40,860	40,885	11,657
County Treasurer:				
Corporate Plan Employee Claims	26,558	13	0	26,571
Heritage Trust	3,146	3,125	5,585	686
County Officer Fees	0	49,286	49,286	0
Cereal Malt Beverage Stamp	1,402	375	100	1,677
Payroll Withholding	8,184	3,379,259	3,385,101	2,342
Over/Under	0	0	0	0
Sale of Stray Livestock	799	0	0	799
Total Officer Accounts	65,405	3,581,874	3,590,566	56,713
Total Agency Funds	**$ 8,702,568**	**24,936,184**	**24,763,386**	**8,875,366**