

**PHILLIPS COUNTY, KANSAS**  
Phillipsburg, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Year Ended December 31, 2019

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

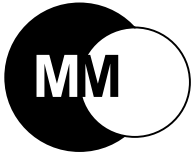
**PHILLIPS COUNTY, KANSAS**  
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For the Year Ended December 31, 2019

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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, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

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

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

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Phillips County, Kansas, as of December 31, 2019, 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

#### Other Matters

##### Supplementary Information

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

# Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas  
September 21, 2020

# PHILLIPS COUNTY, KANSAS

STATEMENT 1

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash Regulatory Basis For the Year Ended December 31, 2019

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	\$ 244,436	0	2,044,660	2,111,560	177,536	14,986	192,522
Special Purpose Funds							
Road and Bridge	0	0	2,153,595	2,097,735	55,860	48,514	104,374
Historical Society	208	0	14,672	14,880	0	0	0
Conservation	(2,926)	0	15,818	12,892	0	0	0
Election	0	0	60,929	60,929	0	0	0
Appraiser's Cost	0	0	136,970	136,761	209	176	385
Noxious Weed	0	0	181,488	181,488	0	1,055	1,055
Noxious Weed Capital Outlay	24,440	0	31,333	863	54,910	0	54,910
County Health	0	0	640,736	618,947	21,789	5,624	27,413
Employee Benefits	0	0	2,512,007	2,512,007	0	0	0
Special Alcohol Program	48,761	0	6,335	14,243	40,853	4,008	44,861
County Hospital	5,845	0	423,026	428,871	0	0	0
Mental Health	636	0	45,667	46,303	0	0	0
Mental Retardation	803	0	57,564	58,367	0	0	0
Economic Development	63,353	0	437,721	340,671	160,403	7,643	168,046
County Fair	405	0	28,460	28,865	0	0	0
Tourism and Convention	0	0	20,244	20,244	0	0	0
Local Emergency Planning Committee	3,424	0	0	0	3,424	0	3,424
Phillips County 911	103,892	0	53,893	25,884	131,901	0	131,901
Special Machinery and Equipment	24,239	0	0	0	24,239	0	24,239
County Equipment Reserve	395,579	0	61,746	57,281	400,044	0	400,044
Special Road and Bridge Improvement	482,511	0	0	207,187	275,324	0	275,324
Register of Deeds Technology	70,572	0	6,554	228	76,898	0	76,898
County Treasurer Technology	7,038	0	1,638	0	8,676	0	8,676
County Clerk Technology	6,388	0	1,638	0	8,026	0	8,026

(Continued)

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

**PHILLIPS COUNTY, KANSAS**

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash

Page 2

Regulatory Basis

For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attorney's Training	\$ 11,535	0	1,312	620	12,227	0	12,227
Law Enforcement Trust	14,844	0	10,225	10,765	14,304	0	14,304
Diversion	28,000	0	10,567	20,485	18,082	0	18,082
Sheriff VIN	4,065	0	8,761	8,644	4,182	0	4,182
PCED SPF Reserve	749,799	0	113,019	251,491	611,327	25	611,352
PCED E Community	22,742	0	178,631	182,357	19,016	3,718	22,734
County Health Grants	29,101	0	49,228	44,211	34,118	0	34,118
EMPG	29,394	0	15,911	9,909	35,396	0	35,396
Edgett Donation	475	0	0	475	0	0	0
Clark Donation	496	0	0	496	0	0	0
Donations	33,717	0	0	0	33,717	0	33,717
EMS/Health/Em Mgmt Bldg Project	100	0	3,733	366	3,467	0	3,467
EMS CPR Fund	2,148	0	12,626	12,755	2,019	0	2,019
EMS Memorial - Phillipsburg	2,054	0	1,228	955	2,327	0	2,327
EMS Memorial - Logan	92	0	0	0	92	0	92
Multiyear Capital Improvement	203,046	0	368	124,986	78,428	58,822	137,250
Special Vehicle	43,265	0	56,244	95,705	3,804	0	3,804
Worthless Check Administrative Fee	1,379	0	80	0	1,459	0	1,459
Law Enforcement Forfeiture Trust	0	0	1,465	1,221	244	0	244
Prosecutor's Forfeiture Trust	0	0	719	0	719	0	719
Bond and Interest Funds							
Assisted Living Debt Service	5,391	0	270,126	268,740	6,777	0	6,777
Business Funds							
Solid Waste and Landfill	210,761	0	433,293	599,851	44,203	6,302	50,505
EMS-Ambulance	0	0	607,176	607,176	0	60	60
Ambulance Equipment	33,538	0	19,297	15,000	37,835	0	37,835
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,905,546</u>	<u>0</u>	<u>10,730,703</u>	<u>11,232,414</u>	<u>2,403,835</u>	<u>150,933</u>	<u>2,554,768</u>

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

**PHILLIPS COUNTY, KANSAS**  
Composition of Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

STATEMENT 1  
Page 3

Cash on Hand	
Treasurer	\$ 500
Register of Deeds	20
Landfill	100
First National Bank and Trust - Phillipsburg, Kansas	
NOW Accounts	6,533,050
Checking Accounts	29,231
Money Market Account	65,544
Certificates of Deposit	873,000
Farmers National Bank - Agra, Kansas	
Money Market Account	803,831
Certificates of Deposit	500,000
Farmers State Bank - Phillipsburg, Kansas	
Money Market Account	802,206
Certificates of Deposit	<u>500,000</u>
Total Cash and Investments	10,107,482
Less Agency Funds per Schedule 3	<u>(7,552,714)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><b>\$ 2,554,768</b></u>

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



# PHILLIPS COUNTY, KANSAS

## Notes to the Financial Statement

December 31, 2019

### 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 2019:

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 regulatory 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 5<sup>th</sup> 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, Landfill, EMS-Ambulance, County Health, Noxious Weed, Appraisers Cost, Election, Employee Benefits, County Fair, Historical Society, Hospital Board, Economic Development, Mental Health and Mental Retardation funds were amended in this manner during the year ended December 31, 2019.

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	Clark Donation
Special Vehicle	Donations
Register of Deeds Technology	EMS-CPR Fund
County Treasurer Technology	EMS-Memorial Phillipsburg
County Clerk Technology	EMS-Memorial Logan
Attorney's Training	Multiyear Capital Improvement
Law Enforcement Trust	Worthless Check Administrative Fee
PCED SPF Reserve	PCED E Community
Diversion	EMS/Health/Em Mgmt Bldg Project
Law Enforcement Forfeiture Trust	Prosecutor's Forfeiture Trust

Business Fund:

Ambulance Equipment

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

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

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 Neighborhood Revitalization, Insufficient Funds Check, Townships, Bond Supervision Fee, Fish & Game Licenses and Cereal Malt Beverage Stamp funds incurred indebtedness in excess of available cash balances. This appear to be in violation of this statute.

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

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

**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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$10,106,862 and the bank balance was \$10,357,170. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$866,670 was covered by federal depository insurance and \$9,490,500 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, 2019, 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](http://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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Phillips County, Kansas, were \$261,299 for the year ended December 31, 2019.

**Net Pension Liability**

At December 31, 2019, the county's proportionate share of the collective net pension liability reported by KPERS was \$2,207,485. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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](http://www.kpers.org) or can be obtained as described above.

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

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

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

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, 2019 was \$140,087.

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, 2019 was \$141,951.

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, 2019 was \$289,666.

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	\$ 23,856
General	Employee Benefits	K.S.A. 79-1946	267,860
Special Vehicle	General	K.S.A. 8-145	45,198
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	30,991
Economic Development	PCED SPF Reserve	K.S.A 19-4103	60,793
PCED SPF Reserve	Economic Development	K.S.A 19-4103	10,000
Ambulance	Ambulance Equipment	K.S.A. 12-110d	19,297
Election	Equipment Reserve	K.S.A. 19-119	37,890

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 \$225,688. 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 2019. 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 \$557,748. This liability is based on the use of 36.72 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$961,173 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 2019. The County expects the landfill to continue to operate for approximately forty-four 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. On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The extent of the COVID-19 impact on operational and financial conditions will depend on certain developments, including the duration and speed of the outbreak, impact on utility customers, employees, and vendors – all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial conditions or results of operations is uncertain.

12. Long-term Debt

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2019, 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	2,510,000	0	180,000	2,330,000	88,740
KDOT Loans:									
Revolving Loan	3.93%	08/14/06	477,191	08/01/26	64,977	0	43,171	21,806	2,554
Capital Leases:									
Kenworth Truck Chassis	1.49%	01/26/15	78,400	01/26/20	32,101	0	15,924	16,177	464
Property & Equipment Lease	2.00%	06/01/15	340,000	06/01/26	232,036	0	27,035	205,001	4,643
2013 Motor Grader	1.49%	04/28/14	100,000	04/28/19	20,584	0	20,584	0	315
2016 Motor Grader	1.50%	06/13/16	100,000	06/13/21	59,019	0	20,968	38,051	868
2016 Motor Grader	2.00%	12/27/16	100,000	12/27/21	61,162	0	19,993	41,169	1,224
2016 Motor Grader	2.95%	01/15/18	90,000	01/30/23	90,000	0	16,891	73,109	2,757
2003 Motor Grader	3.40%	12/03/18	100,000	12/27/21	100,000	0	18,696	81,304	3,391
Total Capital Leases					594,902	0	140,091	454,811	13,662
Total Contractual Indebtedness					<u>3,169,879</u>	<u>0</u>	<u>363,262</u>	<u>2,806,617</u>	<u>104,956</u>



12. Long-term Debt - (Continued)

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>Total</u>
<b>PRINCIPAL</b>								
Certificates of Participation:								
Series 2016 Assisted Living Facility	185,000	190,000	195,000	205,000	210,000	1,185,000	160,000	2,330,000
KDOT Loans:								
Revolving Loan	21,806	0	0	0	0	0	0	21,806
Capital Leases:								
Kenworth Truck Chassis	16,177	0	0	0	0	0	0	16,177
Property & Equipment Lease	27,575	28,127	28,689	29,263	29,848	61,499	0	205,001
2013 Motor Grader	0	0	0	0	0	0	0	0
2016 Motor Grader	21,265	16,786	0	0	0	0	0	38,051
2016 Motor Grader	20,390	20,779	0	0	0	0	0	41,169
2016 Motor Grader	17,491	18,002	18,538	19,078	0	0	0	73,109
2003 Motor Grader	<u>19,315</u>	<u>19,979</u>	<u>20,658</u>	<u>21,352</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,304</u>
Total Capital Leases	<u>122,213</u>	<u>103,673</u>	<u>67,885</u>	<u>69,693</u>	<u>29,848</u>	<u>61,499</u>	<u>0</u>	<u>454,811</u>
<b>TOTAL PRINCIPAL</b>	<u><b>329,019</b></u>	<u><b>293,673</b></u>	<u><b>262,885</b></u>	<u><b>274,693</b></u>	<u><b>239,848</b></u>	<u><b>1,246,499</b></u>	<u><b>160,000</b></u>	<u><b>2,806,617</b></u>

12. Long-term Debt - (Continued)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>Total</u>
<b>INTEREST</b>								
Certificates of Participation:								
Series 2016 Assisted Living Facility	82,260	75,510	68,670	61,560	54,090	149,310	4,320	495,720
KDOT Loans:								
Revolving Loan	857	0	0	0	0	0	0	857
Capital Leases:								
Kenworth Truck Chassis	211	0	0	0	0	0	0	211
Property & Equipment Lease	4,103	3,551	2,989	2,415	1,827	1,851	0	16,736
2013 Motor Grader	0	0	0	0	0	0	0	0
2016 Motor Grader	571	252	0	0	0	0	0	823
2016 Motor Grader	826	415	0	0	0	0	0	1,241
2016 Motor Grader	2,157	1,645	1,110	570	0	0	0	5,482
2003 Motor Grader	<u>2,772</u>	<u>2,108</u>	<u>1,429</u>	<u>735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,044</u>
Total Capital Leases	<u>10,640</u>	<u>7,971</u>	<u>5,528</u>	<u>3,720</u>	<u>1,827</u>	<u>1,851</u>	<u>0</u>	<u>31,537</u>
<b>TOTAL INTEREST</b>	<u>93,757</u>	<u>83,481</u>	<u>74,198</u>	<u>65,280</u>	<u>55,917</u>	<u>151,161</u>	<u>4,320</u>	<u>528,114</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 422,776</u>	<u>377,154</u>	<u>337,083</u>	<u>339,973</u>	<u>295,765</u>	<u>1,397,660</u>	<u>164,320</u>	<u>3,334,731</u>

PHILLIPS COUNTY, KANSAS  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019

**PHILLIPS COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

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	\$ 2,564,859	22,367	2,587,226	2,111,560	(475,666)
Special Purpose Funds					
Road and Bridge	2,275,203	4,032	2,279,235	2,097,735	(181,500)
Historical Society	15,000	0	15,000	14,880	(120)
Conservation	15,000	0	15,000	12,892	(2,108)
Election	68,000	0	68,000	60,929	(7,071)
Appraiser's Cost	140,353	0	140,353	136,761	(3,592)
Noxious Weed	215,500	0	215,500	181,488	(34,012)
Noxious Weed Capital Outlay	67,003	0	67,003	863	(66,140)
County Health	659,714	0	659,714	618,947	(40,767)
Employee Benefits	2,775,150	0	2,775,150	2,512,007	(263,143)
Special Alcohol Program	30,126	0	30,126	14,243	(15,883)
County Hospital	456,136	0	456,136	428,871	(27,265)
Mental Health	46,860	0	46,860	46,303	*
Mental Retardation	59,000	0	59,000	58,367	*
Economic Development	474,413	0	474,413	340,671	(133,742)
County Fair	29,200	0	29,200	28,865	(335)
Tourism and Convention	23,000	0	23,000	20,244	(2,756)
Local Emergency Planning Committee	7,076	0	7,076	0	(7,076)
Phillips County 911	155,330	0	155,330	155,330	0
Bond and Interest Funds					
Assisted Living Debt Service	276,233	0	276,233	268,740	(7,493)
Business Funds					
Solid Waste and Landfill	667,186	0	667,186	599,851	(67,335)
EMS-Ambulance	766,874	49,607	816,481	607,176	(209,305)

\* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,314,025	1,319,568	(5,543)
Delinquent Tax	14,672	5,823	8,849
Motor Vehicle Tax	94,668	72,727	21,941
Recreational Vehicle Tax	2,467	1,952	515
16/20M Tax	19,504	22,379	(2,875)
Commercial Vehicle Tax	7,876	8,484	(608)
Watercraft Tax	571	581	(10)
In Lieu (IRB's)	32,381	32,850	(469)
Intangible Tax	24,218	20,405	3,813
Intergovernmental			
District Coroner	170	350	(180)
Licenses, Fees and Permits			
County Officer Fees	52,521	35,000	17,521
Filing Fees	660	150	510
CMB Fees	225	200	25
Antique Fee	4,205	4,500	(295)
Other Fees	9,803	7,500	2,303
Copies	1,476	1,250	226
Charges for Services			
City Law Enforcement Contract	300,944	296,640	4,304
Miscellaneous	15,991	0	15,991
Interest on Idle Funds	40,724	26,500	14,224
Interest on Tax Collections	39,994	28,000	11,994
Transfer from Special Vehicle	45,198	0	45,198
Reimbursed Expense	22,367	0	22,367
 Total Receipts	 <u>2,044,660</u>	 <u>1,884,859</u>	 <u>159,801</u>

(Continued)

**PHILLIPS COUNTY, KANSAS  
GENERAL FUND**

SCHEDULE 2

Page 2

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

(Continued)	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 73,780	75,000	(1,220)
County Clerk	103,588	100,000	3,588
County Treasurer	161,646	140,300	21,346
County Attorney	69,244	69,523	(279)
County Counselor	32,004	32,000	4
Register of Deeds	59,579	65,425	(5,846)
Sheriff	769,042	789,200	(20,158)
Unified Court - Operating	22,581	26,000	(3,419)
Unified Court - Attorney	54,285	80,000	(25,715)
Unified Court - CASA	6,000	3,000	3,000
Courthouse General	304,928	340,000	(35,072)
Coroner	4,037	6,000	(1,963)
Emergency Preparedness	60,369	64,725	(4,356)
Data Processing	51,395	44,000	7,395
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	4,086	4,086	0
Juvenile Detention	1,350	1,000	350
NWKS Domestic & Sexual Violence	500	500	0
Child Advocacy Center	5,000	5,000	0
Neighborhood Revitalization Rebates	2,753	12,000	(9,247)
GIS Mapping	10,970	12,000	(1,030)
Reimbursement to Commercial Motor Vehicle Tax	12,707	0	12,707
Transfer to Employee Benefits	267,860	655,000	(387,140)
Transfer to County Equipment Reserve	23,856	25,000	(1,144)
Transfer to LEPC	0	5,100	(5,100)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	<u>0</u>	<u>22,367</u>	<u>(22,367)</u>
 Total Expenditures	 <u>2,111,560</u>	 <u>2,587,226</u>	 <u>(475,666)</u>
 Receipts Over (Under) Expenditures	 (66,900)		
Unencumbered Cash, Beginning	<u>244,436</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 177,536</u></u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

ROAD & BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,254,619	1,259,942	(5,323)
Delinquent Tax	20,329	12,213	8,116
Motor Vehicle Tax	129,589	97,850	31,739
Recreational Vehicle Tax	3,356	2,628	728
16/20M Tax	29,691	30,112	(421)
Commercial Vehicle Tax	10,947	11,413	(466)
Watercraft Tax	768	779	(11)
Intangible Tax	0	100	(100)
Intergovernmental			
Special City/County Highway	434,735	439,831	(5,096)
State Equalization	4,375	0	4,375
Insurance Proceeds	16,406	0	16,406
Miscellaneous	429	0	429
Materials Sold	60,516	75,000	(14,484)
Federal Aid	100,825	0	100,825
Kansas Department of Transportation	82,978	0	82,978
Reimbursed Expense	4,032	0	4,032
Transfer from Special Road Improvement	0	290,820	(290,820)
Total Receipts	<u>2,153,595</u>	<u>2,220,688</u>	<u>(67,093)</u>
Expenditures:			
Personal Services	785,934	770,000	15,934
Contractual Services	329,276	215,781	113,495
Commodities	723,779	1,089,853	(366,074)
Capital Outlay	122,128	56,100	66,028
Property & Equipment Lease Payments	90,893	97,744	(6,851)
Kansas Department of Transportation Loan Principal	43,191	43,171	20
Kansas Department of Transportation Loan Interest	2,534	2,554	(20)
Transfer to Special Machinery and Equipment	0	0	0
Transfer to Special Road and Bridge Improvement	0	0	0
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	4,032	(4,032)
Total Expenditures	<u>2,097,735</u>	<u>2,279,235</u>	<u>(181,500)</u>
Receipts Over (Under) Expenditures	55,860		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	<u>\$ 55,860</u>		

**PHILLIPS COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

SCHEDULE 2

Page 4

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,128	13,256	(128)
Delinquent Tax	157	107	50
Motor Vehicle Tax	1,031	779	252
Recreational Vehicle Tax	27	21	6
16/20M Tax	236	240	(4)
Commercial Vehicle Tax	87	91	(4)
Watercraft Tax	<u>6</u>	<u>6</u>	<u>0</u>
Total Receipts	<u>14,672</u>	<u>14,500</u>	<u>172</u>
Expenditures:			
Appropriations	<u>14,880</u>	<u>15,000</u>	<u>(120)</u>
Receipts Over (Under) Expenditures	(208)		
Unencumbered Cash, Beginning	<u>208</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		



PHILLIPS COUNTY, KANSAS

SCHEDULE 2

CONSERVATION FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 13,650	13,740	(90)
Delinquent Tax	261	159	102
Motor Vehicle Tax	1,563	755	808
Recreational Vehicle Tax	41	20	21
16/20M Tax	214	232	(18)
Commercial Vehicle Tax	83	88	(5)
Watercraft Tax	6	6	0
Total Receipts	<u>15,818</u>	<u>15,000</u>	<u>818</u>
Expenditures:			
Appropriations	<u>12,892</u>	<u>15,000</u>	<u>(2,108)</u>
Receipts Over (Under) Expenditures	2,926		
Unencumbered Cash, Beginning	<u>(2,926)</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

ELECTION FUND

Page 6

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 54,752	55,003	(251)
Delinquent Tax	606	174	432
Motor Vehicle Tax	4,260	3,305	955
Recreational Vehicle Tax	111	89	22
16/20M Tax	823	1,017	(194)
Commercial Vehicle Tax	351	386	(35)
Watercraft Tax	26	26	0
Total Receipts	<u>60,929</u>	<u>60,000</u>	<u>929</u>
Expenditures:			
Personal Services	3,720	6,000	(2,280)
Contractual Services	19,048	34,200	(15,152)
Commodities	271	9,800	(9,529)
Transfer to Equipment Reserve	<u>37,890</u>	<u>18,000</u>	<u>19,890</u>
Total Expenditures	<u>60,929</u>	<u>68,000</u>	<u>(7,071)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

APPRAISER'S COST FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	\$ 122,475	122,972	(497)
Delinquent Tax	1,474	750	724
Motor Vehicle Tax	9,553	7,285	2,268
Recreational Vehicle Tax	248	196	52
16/20M Tax	2,065	2,242	(177)
Commercial Vehicle Tax	800	850	(50)
Watercraft Tax	57	58	(1)
Miscellaneous	<u>298</u>	<u>0</u>	<u>298</u>
Total Receipts	<u>136,970</u>	<u><b>134,353</b></u>	<u><b>2,617</b></u>
Expenditures:			
Personal Services	121,404	128,078	(6,674)
Contractual Services	7,186	8,275	(1,089)
Commodities	2,319	4,000	(1,681)
Capital Outlay	<u>5,852</u>	<u>0</u>	<u>5,852</u>
Total Expenditures	<u>136,761</u>	<u><b>140,353</b></u>	<u><b>(3,592)</b></u>
Receipts Over (Under) Expenditures	209		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><b>\$ 209</b></u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 95,386	95,693	(307)
Delinquent Tax	1,105	1,200	(95)
Motor Vehicle Tax	7,153	5,481	1,672
Recreational Vehicle Tax	186	147	39
16/20M Tax	1,503	1,687	(184)
Commercial Vehicle Tax	597	639	(42)
Watercraft Tax	43	44	(1)
Sales	<u>75,515</u>	<u>83,552</u>	<u>(8,037)</u>
Total Receipts	<u>181,488</u>	<u>188,443</u>	<u>(6,955)</u>
Expenditures:			
Personal Services	\$ 44,310	44,000	310
Contractual Services	17,738	6,800	10,938
Commodities	76,414	156,700	(80,286)
Capital Outlay	8,867	8,000	867
Property and Equipment Lease Payment	3,168	0	3,168
Transfer to Noxious Weed Capital Outlay	<u>30,991</u>	<u>0</u>	<u>30,991</u>
Total Expenditures	<u>181,488</u>	<u>215,500</u>	<u>(34,012)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**PHILLIPS COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2

Page 9

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 342	0	342
Transfer from Noxious Weed	<u>30,991</u>	<u>0</u>	<u>30,991</u>
Total Receipts	<u>31,333</u>	<u><b>0</b></u>	<u><b>31,333</b></u>
Expenditures:			
Capital Outlay	863	67,003	(66,140)
Transfer to Noxious Weed	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>863</u>	<u><b>67,003</b></u>	<u><b>(66,140)</b></u>
Receipts Over (Under) Expenditures	30,470		
Unencumbered Cash, Beginning	<u>24,440</u>		
Unencumbered Cash, Ending	<u><b>\$ 54,910</b></u>		

**PHILLIPS COUNTY, KANSAS**  
**COUNTY HEALTH FUND**

SCHEDULE 2

Page 10

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 200,244	201,110	(866)
Delinquent Tax	1,943	377	1,566
Motor Vehicle Tax	15,177	12,285	2,892
Recreational Vehicle Tax	403	330	73
16/20M Tax	2,025	3,781	(1,756)
Commercial Vehicle Tax	1,202	1,433	(231)
Watercraft Tax	96	98	(2)
Charges for Services	187,988	150,000	37,988
Charges for Contracts	37,988	10,000	27,988
Medicare/Medicaid/SRS	148,670	140,000	8,670
Donations	0	300	(300)
Grant Reimbursement	45,000	39,364	5,636
	<u>640,736</u>	<u>559,078</u>	<u>81,658</u>
Total Receipts			
Expenditures:			
Personal Services	\$ 411,685	445,000	(33,315)
Contractual Services	207,262	139,078	68,184
Commodities	0	70,000	(70,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	5,636	(5,636)
	<u>618,947</u>	<u>659,714</u>	<u>(40,767)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	21,789		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	<u>\$ 21,789</u>		

**PHILLIPS COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 1,940,840	1,949,071	(8,231)
Delinquent Tax	18,574	20,000	(1,426)
Motor Vehicle Tax	118,510	89,830	28,680
Recreational Vehicle Tax	3,074	2,412	662
16/20M Tax	26,570	27,644	(1,074)
Commercial Vehicle Tax	9,978	10,478	(500)
Watercraft Tax	705	715	(10)
Transfer from General	267,860	655,000	(387,140)
Reimbursed Expense	<u>125,896</u>	<u>20,000</u>	<u>105,896</u>
Total Receipts	<u>2,512,007</u>	<u><b>2,775,150</b></u>	<u><b>(263,143)</b></u>
Expenditures:			
Social Security	233,221	245,000	(11,779)
KPERS	261,299	275,000	(13,701)
KPERS Insurance	29,069	7,500	21,569
Health Insurance Cost	672,715	680,000	(7,285)
Health Insurance Claims	1,232,420	1,501,600	(269,180)
Life Insurance	4,573	3,950	623
Unemployment	19,899	2,600	17,299
Workers Compensation	58,383	58,000	383
Miscellaneous	<u>428</u>	<u>1,500</u>	<u>(1,072)</u>
Total Expenditures	<u>2,512,007</u>	<u><b>2,775,150</b></u>	<u><b>(263,143)</b></u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><b>\$ 0</b></u>		

**PHILLIPS COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2

Page 12

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Local Alcoholic Liquor Tax	\$ 6,335	6,500	(165)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	<u>6,335</u>	<u><u>6,500</u></u>	<u><u>(165)</u></u>
Expenditures:			
Contractual Services	<u>14,243</u>	<u><u>30,126</u></u>	<u><u>(15,883)</u></u>
Receipts Over (Under) Expenditures	(7,908)		
Unencumbered Cash, Beginning	<u>48,761</u>		
Unencumbered Cash, Ending	<u><u>\$ 40,853</u></u>		



PHILLIPS COUNTY, KANSAS

SCHEDULE 2

COUNTY HOSPITAL FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 380,662	382,711	(2,049)
Delinquent Tax	4,418	5,432	(1,014)
Motor Vehicle Tax	28,627	21,925	6,702
Recreational Vehicle Tax	745	589	156
16/20M Tax	6,014	6,747	(733)
Commercial Vehicle Tax	2,388	2,557	(169)
Watercraft Tax	172	175	(3)
Total Receipts	<u>423,026</u>	<u>420,136</u>	<u>2,890</u>
Expenditures:			
Appropriations	<u>428,871</u>	<u>456,136</u>	<u>(27,265)</u>
Receipts Over (Under) Expenditures	(5,845)		
Unencumbered Cash, Beginning	<u>5,845</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

MENTAL HEALTH FUND

Page 14

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 40,921	41,239	(318)
Delinquent Tax	506	136	370
Motor Vehicle Tax	3,156	2,388	768
Recreational Vehicle Tax	82	64	18
16/20M Tax	717	735	(18)
Commercial Vehicle Tax	266	279	(13)
Watercraft Tax	19	19	0
Total Receipts	<u>45,667</u>	<u>44,860</u>	<u>807</u>
Expenditures:			
Appropriations	<u>46,303</u>	<u>46,860</u>	<u>(557)</u>
Receipts Over (Under) Expenditures	(636)		
Unencumbered Cash, Beginning	<u>636</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

**PHILLIPS COUNTY, KANSAS**  
**MENTAL RETARDATION FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>*Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 51,577	51,933	(356)
Delinquent Tax	638	172	466
Motor Vehicle Tax	3,982	3,012	970
Recreational Vehicle Tax	103	81	22
16/20M Tax	904	927	(23)
Commercial Vehicle Tax	336	351	(15)
Watercraft Tax	<u>24</u>	<u>24</u>	<u>0</u>
Total Receipts	<u>57,564</u>	<u>56,500</u>	<u>1,064</u>
Expenditures:			
Appropriations	<u>58,367</u>	<u>59,000</u>	<u>(633)</u>
Receipts Over (Under) Expenditures	(803)		
Unencumbered Cash, Beginning	<u>803</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

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

**PHILLIPS COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

SCHEDULE 2

Page 16

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	\$ 397,294	370,026	27,268
Grants	0	2,500	(2,500)
E-Community - Administrative Grant	0	5,333	(5,333)
ROZ	25,875	25,875	0
Transfer from SPF Reserve	0	30,875	(30,875)
Interest on Idle Funds	4,552	1,120	3,432
Reimbursed Expense	0	1,645	(1,645)
Transfer from PCED SPF Reserve	<u>10,000</u>	<u>1,645</u>	<u>8,355</u>
Total Receipts	<u>437,721</u>	<u><b>439,019</b></u>	<u><b>(1,298)</b></u>
Expenditures:			
Personal Services	\$ 123,533	117,763	5,770
Contractual Services	25,573	39,900	(14,327)
Commodities	0	2,250	(2,250)
Capital Outlay	1,656	2,500	(844)
Special Projects	129,116	262,000	(132,884)
Transfer to PCED SPF Reserve	<u>60,793</u>	<u>50,000</u>	<u>10,793</u>
Total Expenditures	<u>340,671</u>	<u><b>474,413</b></u>	<u><b>(133,742)</b></u>
Receipts Over (Under) Expenditures	97,050		
Unencumbered Cash, Beginning	<u>63,353</u>		
Unencumbered Cash, Ending	<u><b>\$ 160,403</b></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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 25,495	25,672	(177)
Delinquent Tax	310	109	201
Motor Vehicle Tax	1,994	1,521	473
Recreational Vehicle Tax	52	41	11
16/20M Tax	430	468	(38)
Commercial Vehicle Tax	167	177	(10)
Watercraft Tax	<u>12</u>	<u>12</u>	<u>0</u>
Total Receipts	<u>28,460</u>	<u>28,000</u>	<u>460</u>
Expenditures:			
Appropriations	<u>28,865</u>	<u>29,200</u>	<u>(335)</u>
Receipts Over (Under) Expenditures	(405)		
Unencumbered Cash, Beginning	<u>405</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, 2019

SCHEDULE 2  
Page 18

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transient Guest Tax	\$ 20,244	<u>23,000</u>	<u>(2,756)</u>
Expenditures:			
Appropriations	<u>20,244</u>	<u>23,000</u>	<u>(2,756)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

**PHILLIPS COUNTY, KANSAS**  
**LOCAL EMERGENCY PLANNING COMMITTEE FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 19

	Actual	Budget	Variance Over (Under)
Receipts:			
Sales of Assets	0	0	0
Transfer from General	<u>0</u>	<u>5,100</u>	<u>(5,100)</u>
Total Receipts	<u>0</u>	<u><b>5,100</b></u>	<u><b>(5,100)</b></u>
Expenditures:			
Contractual Services	0	4,476	(4,476)
Commodities	0	2,600	(2,600)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u><b>7,076</b></u>	<u><b>(7,076)</b></u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>3,424</u>		
Unencumbered Cash, Ending	<u><b>\$ 3,424</b></u>		

PHILLIPS COUNTY, KANSAS

SCHEDULE 2

PHILLIPS COUNTY 911 FUND

Page 20

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 1,454	0	1,454
911 Tax	<u>52,439</u>	<u>52,000</u>	<u>439</u>
Total Receipts	<u>53,893</u>	<u>52,000</u>	<u>1,893</u>
Expenditures:			
Contractual Services	20,580	72,000	(51,420)
Capital Outlay	<u>5,304</u>	<u>83,330</u>	<u>(78,026)</u>
Total Expenditures	<u>25,884</u>	<u>155,330</u>	<u>(129,446)</u>
Receipts Over (Under) Expenditures	28,009		
Unencumbered Cash, Beginning	<u>103,892</u>		
Unencumbered Cash, Ending	<u>\$ 131,901</u>		



**PHILLIPS COUNTY, KANSAS**  
**ASSISTED LIVING DEBT SERVICE**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 190,770	191,388	(618)
Delinquent Tax	2,167	0	2,167
Motor Vehicle Tax	14,316	10,962	3,354
Recreational Vehicle Tax	373	294	79
16/20M Tax	3,008	3,373	(365)
Commerical Vehicle Tax	1,194	1,279	(85)
Watercraft Tax	86	87	(1)
Assisted Living Center	<u>58,212</u>	<u>68,850</u>	<u>(10,638)</u>
Total Receipts	<u>270,126</u>	<u>276,233</u>	<u>(6,107)</u>
Expenditures:			
Principal	180,000	180,000	0
Interest	88,740	88,740	0
COP Reserve	<u>0</u>	<u>7,493</u>	<u>(7,493)</u>
Total Expenditures	<u>268,740</u>	<u>276,233</u>	<u>(7,493)</u>
Receipts Over (Under) Expenditures	1,386		
Unencumbered Cash, Beginning	<u>5,391</u>		
Unencumbered Cash, Ending	<u><u>\$ 6,777</u></u>		

**PHILLIPS COUNTY, KANSAS**  
**SOLID WASTE AND LANDFILL FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Taxes and Shared Receipts			
Delinquent Tax	\$ 1,125	0	1,125
Motor Vehicle Tax	5,335	3,319	2,016
Recreational Vehicle Tax	130	89	41
16/20M Tax	2,474	1,021	1,453
Commercial Vehicle Tax	520	387	133
Watercraft Tax	26	26	0
Charges for Services	405,685	400,000	5,685
Grants	17,186	0	17,186
Interest on Idle Funds	812	0	812
	<u>433,293</u>	<u>404,842</u>	<u>28,451</u>
Total Receipts			
Expenditures:			
Personal Services	276,863	300,000	(23,137)
Contractual Services	87,137	186,876	(99,739)
Commodities	199,667	110,000	89,667
Capital Outlay	19,796	10,000	9,796
Lease Payments	16,388	16,390	(2)
Transfer to Lanfill Equipment Reserve	0	26,734	(26,734)
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	17,186	(17,186)
	<u>599,851</u>	<u>667,186</u>	<u>(67,335)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(166,558)		
Unencumbered Cash, Beginning	<u>210,761</u>		
Unencumbered Cash, Ending	<u>\$ 44,203</u>		

PHILLIPS COUNTY, KANSAS

EMS-AMBULANCE FUND

SCHEDULE 2

Page 23

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	\$ 156,748	157,384	(636)
Delinquent Tax	1,560	0	1,560
Motor Vehicle Tax	11,672	9,331	2,341
Recreational Vehicle Tax	308	251	57
16/20M Tax	1,763	2,872	(1,109)
Commercial Vehicle Tax	936	1,088	(152)
Watercraft	73	74	(1)
Charges for Services	316,635	325,000	(8,365)
Grants	67,874	0	67,874
Reimbursed Expense	<u>49,607</u>	<u>0</u>	<u>49,607</u>
Total Receipts	<u>607,176</u>	<u><b>496,000</b></u>	<u><b>111,176</b></u>
Expenditures:			
Personal Services	316,977	385,000	(68,023)
Contractual Services	99,509	142,000	(42,491)
Commodities	122,976	127,000	(4,024)
Capital Outlay	48,417	30,000	18,417
Transfer to Ambulance Equipment	19,297	15,000	4,297
Adjustment for Qualifying Budget Credit:			
Excess Grants	0	67,874	(67,874)
Reimbursed Expense	<u>0</u>	<u>49,607</u>	<u>(49,607)</u>
Total Expenditures	<u>607,176</u>	<u><b>816,481</b></u>	<u><b>(209,305)</b></u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	<u><b>\$ 0</b></u>		

**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 24

	<u>Special Machinery and Equipment</u>	<u>County Equipment Reserve</u>	<u>Special Road and Bridge Improvement</u>	<u>Ambulance Equipment</u>
Receipts:				
Transfer from Ambulance	\$ 0	0	0	19,297
Transfer from Election	0	37,890	0	0
Transfer from General	0	23,856	0	0
Transfer from Road and Bridge	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>0</u>	 <u>61,746</u>	 <u>0</u>	 <u>19,297</u>
Expenditures:				
Capital Outlay	0	57,281	163,883	15,000
Lease Payments	<u>0</u>	<u>0</u>	<u>43,304</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>57,281</u>	 <u>207,187</u>	 <u>15,000</u>
 Receipts Over (Under) Expenditures	 0	 4,465	 (207,187)	 4,297
Unencumbered Cash, Beginning	<u>24,239</u>	<u>395,579</u>	<u>482,511</u>	<u>33,538</u>
 Unencumbered Cash, Ending	 <u>\$ 24,239</u>	 <u>400,044</u>	 <u>275,324</u>	 <u>37,835</u>

**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
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	<u>Register of Deeds Technology</u>	<u>County Treasurer Technology</u>	<u>County Clerk Technology</u>
Receipts:			
Fees	\$ 6,554	1,638	1,638
Reimbursed Expense	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>6,554</u>	<u>1,638</u>	<u>1,638</u>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	<u>228</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>228</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	6,326	1,638	1,638
Unencumbered Cash, Beginning	<u>70,572</u>	<u>7,038</u>	<u>6,388</u>
Unencumbered Cash, Ending	\$ <u><u>76,898</u></u>	<u><u>8,676</u></u>	<u><u>8,026</u></u>

**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 26

	<u>Attorney's Training</u>	<u>Law Enforcement Trust</u>	<u>Diversion</u>	<u>Sheriff VIN</u>
Receipts:				
Fees	\$ 1,312	2,717	10,449	0
Miscellaneous	0	7,508	118	0
Sheriff VINS	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,761</u>
Total Receipts	<u>1,312</u>	<u>10,225</u>	<u>10,567</u>	<u>8,761</u>
Expenditures:				
Contractual Services	620	10,765	20,485	8,644
Transfer to Equipment Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>620</u>	<u>10,765</u>	<u>20,485</u>	<u>8,644</u>
Receipts Over (Under) Expenditures	692	(540)	(9,918)	117
Unencumbered Cash, Beginning	<u>11,535</u>	<u>14,844</u>	<u>28,000</u>	<u>4,065</u>
Unencumbered Cash, Ending	\$ <u>12,227</u>	<u>14,304</u>	<u>18,082</u>	<u>4,182</u>

**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
Page 27

	<u>PCED SPF Reserve</u>	<u>PCED E Community</u>	<u>County Health Grants</u>	<u>EMPG</u>
Receipts:				
Grants	\$ 0	121,951	49,228	15,911
Miscellaneous	0	302	0	0
Loan Payments	37,486	53,878	0	0
Reimbursed Expenses	14,740	2,500	0	0
Transfer from Economic Development	<u>60,793</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>113,019</u>	 <u>178,631</u>	 <u>49,228</u>	 <u>15,911</u>
 Expenditures:				
Grant Expenses	1,530	1,877	44,211	9,909
Business Loans	184,000	120,000	0	0
Contractual Services	55,961	60,480	0	0
Transfer to Economic Development	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>251,491</u>	 <u>182,357</u>	 <u>44,211</u>	 <u>9,909</u>
 Receipts Over (Under) Expenditures	 (138,472)	 (3,726)	 5,017	 6,002
Unencumbered Cash, Beginning	<u>749,799</u>	<u>22,742</u>	<u>29,101</u>	<u>29,394</u>
 Unencumbered Cash, Ending	 <u>\$ 611,327</u>	 <u>19,016</u>	 <u>34,118</u>	 <u>35,396</u>

**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 2  
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	<u>Edgett Donation</u>	<u>Clark Donation</u>	<u>Donations</u>	<u>EMS/Health/ Em Mgmt Bldg Project</u>
Receipts:				
State of Kansas	\$ 0	0	0	0
Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,733</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,733</u>
Expenditures:				
Contractual	0	0	0	366
Commodities	<u>475</u>	<u>496</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>475</u>	<u>496</u>	<u>0</u>	<u>366</u>
Receipts Over (Under) Expenditures	(475)	(496)	0	3,367
Unencumbered Cash, Beginning	<u>475</u>	<u>496</u>	<u>33,717</u>	<u>100</u>
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>	<u>33,717</u>	<u>3,467</u>



**PHILLIPS COUNTY, KANSAS**  
Any Nonbudgeted Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

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	<u>EMS - CPR Fund</u>	<u>EMS Memorial Phillipsburg</u>	<u>EMS Memorial Logan</u>	<u>Multi-year Capital Improvement</u>
Receipts:				
Reimbursed Expenses	\$ 0	0	0	368
Donations	<u>12,626</u>	<u>1,228</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>12,626</u>	<u>1,228</u>	<u>0</u>	<u>368</u>
Expenditures:				
Capital Outlay	0	0	0	124,986
Operations	<u>12,755</u>	<u>955</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>12,755</u>	<u>955</u>	<u>0</u>	<u>124,986</u>
Receipts Over (Under) Expenditures	(129)	273	0	(124,618)
Unencumbered Cash, Beginning	<u>2,148</u>	<u>2,054</u>	<u>92</u>	<u>203,046</u>
Unencumbered Cash, Ending	\$ <u><u>2,019</u></u>	<u><u>2,327</u></u>	<u><u>92</u></u>	<u><u>78,428</u></u>

**PHILLIPS COUNTY, KANSAS**

SCHEDULE 2

Any Nonbudgeted Funds

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2019

	Special Vehicle	Worthless Check Administrative Fee	Law Enforcement Forfeiture Trust	Prosecutor's Enforcement Trust
Receipts:				
Fees	\$ 55,007	80	0	0
Forfeitures	0	0	1,465	719
Miscellaneous	1,237	0	0	0
Total Receipts	56,244	80	1,465	719
Expenditures:				
Personal Services	11,598	0	0	0
Contractual Services	9,959	0	0	0
Commodities	28,950	0	1,221	0
Capital Outlay	0	0	0	0
Transfer to General	45,198	0	0	0
Total Expenditures	95,705	0	1,221	0
Receipts Over (Under) Expenditures	(39,461)	80	244	719
Unencumbered Cash, Beginning	43,265	1,379	0	0
Unencumbered Cash, Ending	\$ 3,804	1,459	244	719

**PHILLIPS COUNTY, KANSAS**  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

SCHEDULE 3  
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Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Tax	\$ 6,805,472	10,773,610	10,345,244	7,233,838
Advance Tax	1,741	11,425	13,166	0
Motor Vehicle License	1,759	612,743	610,923	3,579
Sales Tax	34,464	485,067	490,817	28,714
Motor Vehicle Tax	123,798	887,014	812,888	197,924
Recreational Vehicle Tax	1,942	24,367	20,695	5,614
Commercial Vehicle Tax	6,358	156,673	133,757	29,274
Delinquent Personal Tax	1,144	29,028	27,435	2,737
County Sale	45,632	101,997	103,308	44,321
Tax Escrow	3,130	1,600	4,530	200
Neighborhood Revitalization	(9,797)	179,578	180,595	(10,814)
Interest on Investments	0	39,306	39,306	0
Interest on Taxes	0	39,994	39,994	0
Insufficient Funds Check	0	8,128	8,138	(10)
Antique Tax	0	9,919	9,919	0
<b>Total Distributable Funds</b>	<u>7,015,643</u>	<u>13,360,449</u>	<u>12,840,715</u>	<u>7,535,377</u>
<b>State Funds:</b>				
Education Building	(15,273)	72,016	56,743	0
Institutional Building	(7,637)	36,009	28,372	0
<b>Total State Funds</b>	<u>(22,910)</u>	<u>108,025</u>	<u>85,115</u>	<u>0</u>
<b>Subdivision Funds:</b>				
Libraries	0	116,766	116,766	0
Irrigation Districts	0	75,332	75,332	0
Cities	424	1,255,414	1,255,838	0
Townships	(1,316)	50,362	49,124	(78)
School Districts	(313,645)	3,157,680	2,844,035	0
Cemeteries	171	8,828	8,999	0
Extension District	1,980	145,594	147,574	0
Fire Districts	(36,990)	198,377	158,730	2,657
<b>Total Subdivision Funds</b>	<u>(349,376)</u>	<u>5,008,353</u>	<u>4,656,398</u>	<u>2,579</u>

**PHILLIPS COUNTY, KANSAS**  
Agency Funds  
Summary of Receipts and Disbursements  
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For the Year Ended December 31, 2019

SCHEDULE 3  
Page 2

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 1,582	36,430	35,108	2,904
Register of Deeds	581	60,293	59,510	1,364
Clerk of District Court	10,455	277,718	283,419	4,754
County Treasurer:				
Corporate Plan Employee Claims	0	2,064,419	2,064,419	0
Bond Supervision Fee	(25)	0	0	(25)
Heritage Trust	2,454	3,277	4,983	748
Revolving Cash	0	1,587	1,587	0
County Officer Fees	0	74,857	74,857	0
Fish & Game Licenses	0	3,494	3,504	(10)
Cereal Malt Beverage Stamp	0	25	50	(25)
Payroll Withholding	658	2,143,782	2,139,392	5,048
Mortgage Registration	0	8,733	8,733	0
Over/Under	0	0	0	0
Unclaimed Legacies	26	(26)	0	0
	<u>15,731</u>	<u>4,674,589</u>	<u>4,675,562</u>	<u>14,758</u>
Total Officer Accounts				
	<u>\$ 6,659,088</u>	<u>23,151,416</u>	<u>22,257,790</u>	<u>7,552,714</u>
Total Agency Funds				