# PHILLIPS COUNTY, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2025

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

**PHILLIPS COUNTY, KANSAS**
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2025

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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 Phillips County, Kansas, a Municipality, as of and for the year ended December 31, 2025, 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, as of December 31, 2025, 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, as of December 31, 2025, 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 Phillips 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 Phillips 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 Phillips 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 Phillips 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 Phillips 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 accompanying supplementary 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, 2026

# PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | |
| General Funds | | | | | | |
| General | $ 473,124 | 2,418,651 | 2,554,121 | 337,654 | 27,804 | 365,458 |
| Special Purpose Funds | | | | | | |
| Road and Bridge | 97,363 | 3,316,307 | 3,293,559 | 120,111 | 79,067 | 199,178 |
| Historical Society | 0 | 15,777 | 15,777 | 0 | 0 | 0 |
| Conservation | 0 | 34,660 | 34,660 | 0 | 0 | 0 |
| Election | 21,276 | 85,962 | 47,771 | 59,467 | 542 | 60,009 |
| Appraiser's Cost | 23,443 | 131,994 | 120,678 | 34,759 | 973 | 35,732 |
| Noxious Weed | 0 | 155,249 | 103,060 | 52,189 | 2,603 | 54,792 |
| Noxious Weed Capital Outlay | 70,317 | 0 | 0 | 70,317 | 0 | 70,317 |
| County Health | (315,879) | 694,561 | 561,939 | (183,257) | 2,035 | (181,222) |
| Employee Benefits | 136,558 | 2,243,657 | 2,378,519 | 1,696 | 0 | 1,696 |
| Special Alcohol Program | 29,372 | 9,986 | 4,769 | 34,589 | 0 | 34,589 |
| County Hospital | 0 | 561,453 | 561,453 | 0 | 0 | 0 |
| Mental Health | 2 | 38,271 | 38,271 | 2 | 0 | 2 |
| Mental Retardation | 0 | 51,325 | 51,325 | 0 | 0 | 0 |
| Economic Development | 133,438 | 520,843 | 528,132 | 126,149 | 0 | 126,149 |
| County Fair | 0 | 22,461 | 33,628 | (11,167) | 0 | (11,167) |
| Tourism and Convention | 0 | 60,633 | 60,633 | 0 | 0 | 0 |
| Local Emergency Planning Committee | 27,847 | 0 | 2,172 | 25,675 | 0 | 25,675 |
| Phillips County 911 | 299,631 | 70,073 | 33,160 | 336,544 | 0 | 336,544 |
| County Equipment Reserve | 433,798 | 0 | 24,374 | 409,424 | 0 | 409,424 |
| Special Road and Bridge Improvement | 1,476,114 | 660,231 | 219,855 | 1,916,490 | 0 | 1,916,490 |
| Insurance Reserve | 831,242 | 2,331,466 | 2,463,759 | 698,949 | 0 | 698,949 |
| Register of Deeds Technology | 77,625 | 7,908 | 4,373 | 81,160 | 374 | 81,534 |
| County Treasurer Technology | 15,408 | 1,977 | 9,250 | 8,135 | 0 | 8,135 |
| County Clerk Technology | 7,266 | 1,977 | 0 | 9,243 | 0 | 9,243 |

(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, 2025

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|
| Attorney's Training | $ 13,264 | 1,184 | 545 | 13,903 | 0 | 13,903 |
| Law Enforcement Trust | 37,218 | 18,005 | 22,236 | 32,987 | 0 | 32,987 |
| Diversion | 38,753 | 11,187 | 8,050 | 41,890 | 303 | 42,193 |
| Offender Registration | 0 | 1,960 | 0 | 1,960 | 0 | 1,960 |
| Sheriff VIN | 11,710 | 8,679 | 15,479 | 4,910 | 0 | 4,910 |
| PCED SPF Reserve | 1,447,686 | 362,991 | 302,462 | 1,508,215 | 0 | 1,508,215 |
| PCED E Community | 20,760 | 35,181 | 31,511 | 24,430 | 0 | 24,430 |
| County Health Grants | 57,408 | 74,796 | 84,598 | 47,606 | 0 | 47,606 |
| EMPG | 25,029 | 0 | 17,169 | 7,860 | 10,342 | 18,202 |
| FR-CARA Grant | 50,101 | 27,754 | 20,492 | 57,363 | 467 | 57,830 |
| COVID-19 Grant | 1,614 | 0 | 0 | 1,614 | 0 | 1,614 |
| EMS Grants | 0 | 253,409 | 47,680 | 205,729 | 0 | 205,729 |
| ARPA Grant | 107,827 | 20 | 107,847 | 0 | 0 | 0 |
| Multi-Year Capital Improvement | 70,164 | 0 | 0 | 70,164 | 0 | 70,164 |
| Donations | 13,912 | 0 | 0 | 13,912 | 0 | 13,912 |
| Municipalities Fighting Addiction | 19,678 | 6,024 | 0 | 25,702 | 0 | 25,702 |
| EMS/Health/Em Mgmt Bldg Project | 3,484 | 67 | 0 | 3,551 | 0 | 3,551 |
| EMS CPR Fund | 2,999 | 25,639 | 26,621 | 2,017 | 0 | 2,017 |
| EMS Memorial - Phillipsburg | 2,504 | 2,315 | 579 | 4,240 | 0 | 4,240 |
| EMS Memorial - Logan | 1,087 | 0 | 233 | 854 | 0 | 854 |
| Veterans Memorial | 4,106 | 0 | 0 | 4,106 | 0 | 4,106 |
| Special Vehicle | 14,919 | 64,822 | 79,741 | 0 | 362 | 362 |
| Worthless Check Administrative Fee | 1,720 | 213 | 0 | 1,933 | 0 | 1,933 |
| Prosecutor's Forfeiture Trust | 719 | 0 | 0 | 719 | 0 | 719 |
| Sheriff Grant | 4,000 | 5,500 | 4,000 | 5,500 | 0 | 5,500 |
| Bond and Interest Funds | | | | | | |
| Assisted Living Debt Service | 5,403 | 263,551 | 248,988 | 19,966 | 0 | 19,966 |
| Business Funds | | | | | | |
| Solid Waste and Landfill | 275,926 | 804,920 | 557,113 | 523,733 | 4,871 | 528,604 |
| Solid Waste and Landfill Equipment | 165,854 | 0 | 0 | 165,854 | 0 | 165,854 |
| EMS-Ambulance | (51,387) | 843,369 | 717,169 | 74,813 | 12,644 | 87,457 |
| Ambulance Equipment | 3,701 | 63,855 | 4,306 | 63,250 | 0 | 63,250 |
| Total Reporting Entity (Excluding Agency Funds) | **$ 6,188,104** | **16,310,863** | **15,442,057** | **7,056,910** | **142,387** | **7,199,297** |

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, 2025

| | | |
|---|---|---|
| Cash on Hand | | |
| Treasurer | $ | 500 |
| Register of Deeds | | 20 |
| Landfill | | 100 |
| First National Bank and Trust - Phillipsburg, Kansas | | |
| NOW Accounts | | 13,026,332 |
| Checking Accounts | | 45,651 |
| Money Market Account | | 466,790 |
| Certificates of Deposit | | 873,000 |
| Farmers National Bank - Agra, Kansas | | |
| Money Market Account | | 1,013,583 |
| Certificates of Deposit | | 500,000 |
| Farmers State Bank - Phillipsburg, Kansas | | |
| Money Market Account | | 1,004,452 |
| Certificates of Deposit | | 500,000 |
| Total Cash and Investments | | 17,430,428 |
| Less Agency Funds per Schedule 3 | | (10,231,131) |
| Total Reporting Entity (Excluding Agency Funds) | **$** | **7,199,297** |

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 2025:

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 public hearing shall be no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The General, EMS-Ambulance, and County Health funds were amended in this manner during the year ended December 31, 2025.

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 | EMS 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 |
| Offender Registration | Veterans Memorial |
| Sheriff VIN | Special Vehicle |
| PCED SPF Reserve | Worthless Check Administrative Fee |
| PCED E Community | Law Enforcement Forfeiture Trust |
| County Health Grants | Prosecutor's Forfeiture Trust |
| EMPG | Sheriff Grant |

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 County Hospital and County Fair funds have exceeded the published budget amount. This appears to be a violation of this statute.

*Cash Basis Compliance.* K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The County Health, County Fair, and Recreational Vehicle Tax 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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $17,429,808 and the bank balance was $17,714,483. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $797,075 was covered by federal depository insurance and $16,917,408 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, 2025, the County held no investments other than certificates of deposit, which are considered deposits for financial reporting purposes.

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.kspers.gov 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, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Phillips County, were $310,769 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the county's proportionate share of the collective net pension liability reported by KPERS was $2,813,401. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

*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, 2025 was $366,906.

## 7. Interfund Transactions

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| Special Vehicle | General | K.S.A. 8-145 | $ 12,409 |
| EMS-Ambulance | Ambulance Equipment | K.S.A. 12-110d | 45,000 |
| Economic Development | PCED SPF Reserve | K.S.A 19-4103 | 190,099 |
| Road & Bridge | Special Road and Bridge Improvement | K.S.A. 68-590 | 624,806 |
| Employee Benefits | Insurance Reserve | K.S.A 12-2615 | 1,686,004 |

## 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 (KWORCC), a public entity risk pools currently operating as common risk management and insurance program for 97 participating members.

The County pays annual premiums to KWORCC for workers compensation insurance coverage. The agreement to participate provides that the KWORCC 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 KWORCC management.

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 (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

The County pays annual premiums to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP 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 KCAMP management.

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 $214,611. 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 2025. 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 landfill site Permit No. 0820 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 $729,756. This liability is based on the use of 45.64 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $869,183 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 2025. The County expects the landfill to continue to operate for approximately thirty-five years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

11. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through September 21, 2026, which is the date the financial statement was available to be issued.

12. **Long-term Debt**

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2025, 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 | $ 1,320,000 | 0 | 225,000 | 1,095,000 | 23,988 |
| Finance Leases: | | | | | | | | | |
| Property & Equipment Lease | 2.00% | 06/01/15 | $ 340,000 | 06/01/26 | $ 61,499 | 0 | 30,445 | 31,054 | 1,230 |
| 2012 Ram Pickup with Trailer | 1.44% | 07/30/20 | 40,000 | 07/30/25 | 8,210 | 0 | 8,210 | 0 | 139 |
| 3 2022 Mack Trucks | 4.97% | 04/01/24 | 245,717 | 04/01/29 | 163,811 | 0 | 163,811 | 0 | 12,754 |
| 2020 John Deere Motor Grader | 2.05% | 03/22/21 | 313,316 | 01/31/26 | 128,645 | 0 | 63,743 | 64,902 | 2,644 |
| 2022 Belly Dump Trailers | 1.48% | 03/22/21 | 68,200 | 01/31/26 | 27,761 | 0 | 13,812 | 13,949 | 411 |
| 2021 Caterpillar Track Loader | 1.50% | 06/07/21 | 232,523 | 06/07/26 | 94,212 | 0 | 47,264 | 46,948 | 1,355 |
| 2016 John Deere Motor Grader | 1.23% | 10/04/21 | 117,000 | 10/01/26 | 46,679 | 0 | 23,693 | 22,986 | 576 |
| 2016 John Deere Motor Grader | 1.74% | 02/07/22 | 99,500 | 01/31/27 | 60,744 | 0 | 19,884 | 40,860 | 1,060 |
| Property Lease | 3.75% | 02/18/22 | 180,000 | 06/20/32 | 142,613 | 0 | 16,541 | 126,072 | 5,345 |
| 2018 Caterpillar Wheel Loader | 2.30% | 03/21/22 | 290,500 | 03/01/27 | 177,343 | 0 | 58,083 | 119,260 | 4,090 |
| John Deere Motor Grader | 3.47% | 08/01/22 | 328,828 | 08/01/27 | 198,403 | 0 | 65,869 | 132,534 | 6,904 |
| 2023 Trash Truck | 5.24% | 07/10/23 | 80,000 | 01/31/28 | 64,135 | 0 | 14,974 | 49,161 | 3,223 |
| 2021 FIN T90T | 4.93% | 05/15/23 | 62,750 | 05/15/28 | 50,477 | 0 | 12,107 | 38,370 | 2,361 |
| 2 Kenworth Dump Trucks | 5.75% | 05/20/24 | 669,264 | 05/20/29 | 669,264 | 0 | 129,449 | 539,815 | 28,361 |
| John Deere Motor Grader | 4.95% | 03/11/24 | 261,000 | 03/11/29 | 261,000 | 0 | 48,205 | 212,795 | 11,999 |
| Caterpillar Compactor | 5.25% | 07/01/24 | 399,278 | 07/01/29 | 399,278 | 0 | 81,610 | 317,668 | 11,256 |
| 2024 Ambulance | 4.89% | 05/13/24 | 245,000 | 05/13/29 | 142,101 | 0 | 51,812 | 90,289 | 4,608 |
| Total Finance Leases | | | | | 2,696,175 | 0 | 849,512 | 1,846,663 | 98,316 |
| Total Contractual Indebtedness | | | | | $ **4,016,175** | **0** | **1,074,512** | **2,941,663** | **122,304** |

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

| | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031-2036 | Total |
|---|---|---|---|---|---|---|---|---|
| **PRINCIPAL** | | | | | | | | |
| Certificates of Participation: | | | | | | | | |
| Series 2020 Assisted Living Facility | $ | 230,000 | 235,000 | 240,000 | 245,000 | 145,000 | 0 | 1,095,000 |
| Finance Leases: | | | | | | | | |
| Property & Equipment Lease | | 31,054 | 0 | 0 | 0 | 0 | 0 | 31,054 |
| 2020 John Deere Motor Grader | | 64,902 | 0 | 0 | 0 | 0 | 0 | 64,902 |
| 2022 Belly Dump Trailers | | 13,949 | 0 | 0 | 0 | 0 | 0 | 13,949 |
| 2021 Caterpillar Track Loader | | 46,948 | 0 | 0 | 0 | 0 | 0 | 46,948 |
| 2016 John Deere Motor Grader | | 22,986 | 0 | 0 | 0 | 0 | 0 | 22,986 |
| 2016 John Deere Motor Grader | | 20,233 | 20,627 | 0 | 0 | 0 | 0 | 40,860 |
| Property Lease | | 17,457 | 18,123 | 18,806 | 19,532 | 20,277 | 31,877 | 126,072 |
| 2018 Caterpillar Wheel Loader | | 59,430 | 59,830 | 0 | 0 | 0 | 0 | 119,260 |
| John Deere Motor Grader | | 68,175 | 64,359 | 0 | 0 | 0 | 0 | 132,534 |
| 2023 Trash Truck | | 15,612 | 16,430 | 17,119 | 0 | 0 | 0 | 49,161 |
| 2021 FIN T90T | | 12,570 | 13,190 | 12,610 | 0 | 0 | 0 | 38,370 |
| 2 Kenworth Dump Trucks | | 126,189 | 133,445 | 141,072 | 139,109 | 0 | 0 | 539,815 |
| John Deere Motor Grader | | 49,625 | 52,082 | 54,644 | 56,444 | 0 | 0 | 212,795 |
| Caterpillar Compactor | | 76,188 | 80,188 | 84,398 | 76,894 | 0 | 0 | 317,668 |
| 2024 Ambulance | | 52,005 | 38,284 | 0 | 0 | 0 | 0 | 90,289 |
| Total Capital Leases | | 677,323 | 496,558 | 328,649 | 291,979 | 20,277 | 31,877 | 1,846,663 |
| **TOTAL PRINCIPAL** | $ | **907,323** | **731,558** | **568,649** | **536,979** | **165,277** | **31,877** | **2,941,663** |

| | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031-2036 | Total |
|---|---|---|---|---|---|---|---|---|
| **INTEREST** | | | | | | | | |
| Certificates of Participation: | | | | | | | | |
| Series 2020 Assisted Living Facility | $ | 19,713 | 15,343 | 10,830 | 6,270 | 2,023 | 0 | 54,179 |
| Finance Leases: | | | | | | | | |
| Property & Equipment Lease | | 621 | 0 | 0 | 0 | 0 | 0 | 621 |
| 2020 John Deere Motor Grader | | 1,485 | 0 | 0 | 0 | 0 | 0 | 1,485 |
| 2022 Belly Dump Trailers | | 274 | 0 | 0 | 0 | 0 | 0 | 274 |
| 2021 Caterpillar Track Loader | | 708 | 0 | 0 | 0 | 0 | 0 | 708 |
| 2016 John Deere Motor Grader | | 283 | 0 | 0 | 0 | 0 | 0 | 283 |
| 2016 John Deere Motor Grader | | 711 | 317 | 0 | 0 | 0 | 0 | 1,028 |
| Property Lease | | 4,429 | 3,763 | 3,081 | 2,354 | 1,609 | 963 | 16,199 |
| 2018 Caterpillar Wheel Loader | | 2,743 | 1,376 | 0 | 0 | 0 | 0 | 4,119 |
| John Deere Motor Grader | | 4,598 | 2,233 | 0 | 0 | 0 | 0 | 6,831 |
| 2023 Trash Truck | | 2,585 | 1,757 | 1,078 | 0 | 0 | 0 | 5,420 |
| 2021 FIN T90T | | 1,898 | 1,278 | 622 | 0 | 0 | 0 | 3,798 |
| 2 Kenworth Dump Trucks | | 31,621 | 24,365 | 16,738 | 7,999 | 0 | 0 | 80,723 |
| John Deere Motor Grader | | 10,579 | 8,122 | 5,560 | 3,760 | 0 | 0 | 28,021 |
| Caterpillar Compactor | | 16,678 | 12,678 | 8,468 | 4,037 | 0 | 0 | 41,861 |
| 2024 Ambulance | | 4,415 | 1,872 | 0 | 0 | 0 | 0 | 6,287 |
| Total Finance Leases | | 83,628 | 57,761 | 35,547 | 18,150 | 1,609 | 963 | 197,658 |
| **TOTAL INTEREST** | | **103,341** | **73,104** | **46,377** | **24,420** | **3,632** | **963** | **251,837** |
| **TOTAL PRINCIPAL AND INTEREST** | $ | **1,010,664** | **804,662** | **615,026** | **561,399** | **168,909** | **32,840** | **3,193,500** |

**PHILLIPS COUNTY, KANSAS**
**REGULATORY-REQUIRED**
**SUPPLEMENTARY INFORMATION**
**FOR THE YEAR ENDED DECEMBER 31, 2025**

**PHILLIPS COUNTY, KANSAS** SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| 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 | $ 2,871,216 | 17,769 | 2,888,985 | 2,554,121 | (334,864) |
| Special Purpose Funds | | | | | |
| Road and Bridge | 3,222,418 | 71,141 | 3,293,559 | 3,293,559 | 0 |
| Historical Society | 15,850 | 0 | 15,850 | 15,777 | (73) |
| Conservation | 35,000 | 0 | 35,000 | 34,660 | (340) |
| Election | 87,000 | 0 | 87,000 | 47,771 | (39,229) |
| Appraiser's Cost | 136,978 | 0 | 136,978 | 120,678 | (16,300) |
| Noxious Weed | 243,670 | 0 | 243,670 | 103,060 | (140,610) |
| Noxious Weed Capital Outlay | 56,088 | 0 | 56,088 | 0 | (56,088) |
| County Health | 647,204 | 0 | 647,204 | 561,939 | (85,265) |
| Employee Benefits | 2,433,226 | 0 | 2,433,226 | 2,378,519 | (54,707) |
| Special Alcohol Program | 23,407 | 0 | 23,407 | 4,769 | (18,638) |
| County Hospital | 556,911 | 0 | 556,911 | 561,453 | 4,542 |
| Mental Health | 38,464 | 0 | 38,464 | 38,271 | * |
| Mental Retardation | 52,560 | 0 | 52,560 | 51,325 | * |
| Economic Development | 528,132 | 0 | 528,132 | 528,132 | 0 |
| County Fair | 28,000 | 0 | 28,000 | 33,628 | 5,628 |
| Tourism and Convention | 100,000 | 0 | 100,000 | 60,633 | (39,367) |
| Local Emergency Planning Committee | 5,100 | 0 | 5,100 | 2,172 | (2,928) |
| Phillips County 911 | 102,000 | 0 | 102,000 | 102,000 | 0 |
| Bond and Interest Funds | | | | | |
| Assisted Living Debt Service | 256,487 | 0 | 256,487 | 248,988 | (7,499) |
| Business Funds | | | | | |
| Solid Waste and Landfill | 943,400 | 0 | 943,400 | 557,113 | (386,287) |
| EMS-Ambulance | 735,894 | 0 | 735,894 | 717,169 | (18,725) |

* Exempt from Budget Law

**PHILLIPS COUNTY, KANSAS**
**GENERAL**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| Receipts: | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 1,471,311 | 1,539,815 | (68,504) |
| Delinquent Tax | 35,871 | 0 | 35,871 |
| Motor Vehicle Tax | 129,075 | 134,804 | (5,729) |
| Recreational Vehicle Tax | 3,210 | 3,797 | (587) |
| 16/20M Tax | 28,088 | 32,186 | (4,098) |
| Commercial Vehicle Tax | 10,560 | 11,368 | (808) |
| Watercraft Tax | 1,591 | 1,489 | 102 |
| In Lieu (IRB's) | 39,475 | 35,950 | 3,525 |
| Intangible Tax | 51,647 | 22,585 | 29,062 |
| Licenses, Fees and Permits | | | |
| County Officer Fees | 62,870 | 47,500 | 15,370 |
| Antique Fee | 4,525 | 4,250 | 275 |
| Other Fees | 6,495 | 18,000 | (11,505) |
| Copies | 1,054 | 1,000 | 54 |
| Emergency Management Fees | 3,000 | 12,000 | (9,000) |
| Charges for Services | | | |
| City Law Enforcement Contract | 396,384 | 396,000 | 384 |
| Grants | 5,000 | 0 | 5,000 |
| Miscellaneous | 19,270 | 0 | 19,270 |
| Interest on Idle Funds | 56,827 | 55,000 | 1,827 |
| Interest on Tax Collections | 62,220 | 30,000 | 32,220 |
| Transfer from Special Vehicle | 12,409 | 14,919 | (2,510) |
| Transfer from County Equipment Reserve | 0 | 32,429 | (32,429) |
| Reimbursed Expense | 17,769 | 0 | 17,769 |
| Total Receipts | $ 2,418,651 | **2,393,092** | **25,559** |

**PHILLIPS COUNTY, KANSAS**
**GENERAL**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Expenditures: | | | |
| County Commissioners | $ 94,196 | 92,000 | 2,196 |
| County Clerk | 153,580 | 150,000 | 3,580 |
| County Treasurer | 169,137 | 168,000 | 1,137 |
| County Attorney | 94,331 | 98,535 | (4,204) |
| County Counselor | 34,283 | 40,122 | (5,839) |
| Register of Deeds | 68,338 | 72,000 | (3,662) |
| Sheriff | 1,025,422 | 1,139,300 | (113,878) |
| Unified Court - Operating | 20,310 | 40,000 | (19,690) |
| Unified Court - Attorney | 64,326 | 95,000 | (30,674) |
| Unified Court - CASA | 0 | 3,000 | (3,000) |
| Courthouse General | 529,317 | 550,000 | (20,683) |
| Coroner | 12,768 | 12,500 | 268 |
| Emergency Preparedness | 63,509 | 72,300 | (8,791) |
| Data Processing | 134,184 | 137,000 | (2,816) |
| Area Agency on Aging | 5,500 | 5,500 | 0 |
| Senior Citizens Center | 4,500 | 4,500 | 0 |
| Senior Companion Program | 4,275 | 4,275 | 0 |
| Juvenile Detention | 0 | 1,000 | (1,000) |
| NWKS Domestic & Sexual Violence | 1,500 | 1,500 | 0 |
| Child Advocacy Center | 7,000 | 7,000 | 0 |
| GIS Mapping | 10,372 | 10,000 | 372 |
| Grant Expense | 5,000 | 5,000 | 0 |
| Reimbursement to Commercial Vehicle Tax | 52,273 | 0 | 52,273 |
| Transfer to County Health | 0 | 157,684 | (157,684) |
| Adjustment for Qualifying Budget Credit: | | | |
| Grants | 0 | 5,000 | (5,000) |
| Reimbursed Expenses | 0 | 17,769 | (17,769) |
| Total Expenditures | 2,554,121 | **2,888,985** | **(334,864)** |
| Receipts Over (Under) Expenditures | (135,470) | | |
| Unencumbered Cash, Beginning | 473,124 | | |
| Unencumbered Cash, Ending | **$ 337,654** | | |

**PHILLIPS COUNTY, KANSAS**
**ROAD & BRIDGE**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 2,397,334 | 2,508,999 | (111,665) |
| Delinquent Tax | 53,250 | 27,100 | 26,150 |
| Motor Vehicle Tax | 184,852 | 116,823 | 68,029 |
| Recreational Vehicle Tax | 4,599 | 3,610 | 989 |
| 16/20M Tax | 40,818 | 42,746 | (1,928) |
| Commercial Vehicle Tax | 15,184 | 11,011 | 4,173 |
| Watercraft Tax | 2,277 | 2,130 | 147 |
| Intergovernmental | | | |
| Special City/County Highway | 415,106 | 421,585 | (6,479) |
| State Equalization | 2,840 | 0 | 2,840 |
| Miscellaneous | 11,331 | 0 | 11,331 |
| Materials Sold | 29,161 | 0 | 29,161 |
| Federal Aid | 30,344 | 0 | 30,344 |
| Kansas Department of Transportation | 58,070 | 0 | 58,070 |
| Reimbursed Expense | 71,141 | 0 | 71,141 |
| Total Receipts | 3,316,307 | **3,134,004** | **182,303** |
| Expenditures: | | | |
| Personal Services | 852,393 | 950,444 | (98,051) |
| Contractual Services | 100,016 | 350,400 | (250,384) |
| Commodities | 983,394 | 1,147,660 | (164,266) |
| Capital Outlay | 165,781 | 85,500 | 80,281 |
| Property & Equipment Lease Payments | 567,169 | 600,000 | (32,831) |
| Transfer to Special Road and Bridge Improvement | 624,806 | 0 | 624,806 |
| Adjustment for Qualifying Budget Credit: | | | |
| Federal Aid | 0 | 30,344 | (30,344) |
| Kansas Department of Transportation | 0 | 58,070 | (58,070) |
| Reimbursed Expense | 0 | 71,141 | (71,141) |
| Total Expenditures | 3,293,559 | **3,293,559** | **0** |
| Receipts Over (Under) Expenditures | 22,748 | | |
| Unencumbered Cash, Beginning | 97,363 | | |
| Unencumbered Cash, Ending | **$ 120,111** | | |

**PHILLIPS COUNTY, KANSAS**
**HISTORICAL SOCIETY**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 13,958 | 14,609 | (651) |
| Delinquent Tax | 330 | 211 | 119 |
| Motor Vehicle Tax | 1,087 | 683 | 404 |
| Recreational Vehicle Tax | 27 | 21 | 6 |
| 16/20M Tax | 270 | 250 | 20 |
| Commercial Vehicle Tax | 92 | 64 | 28 |
| Watercraft Tax | 13 | 12 | 1 |
| Total Receipts | 15,777 | **15,850** | **(73)** |
| Expenditures: | | | |
| Appropriations | 15,777 | **15,850** | **(73)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 0** | | |

**PHILLIPS COUNTY, KANSAS**
**CONSERVATION**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 31,282 | 32,706 | (1,424) |
| Delinquent Tax | 621 | 300 | 321 |
| Motor Vehicle Tax | 2,083 | 1,321 | 762 |
| Recreational Vehicle Tax | 52 | 41 | 11 |
| 16/20M Tax | 428 | 483 | (55) |
| Commercial Vehicle Tax | 168 | 125 | 43 |
| Watercraft Tax | 26 | 24 | 2 |
| Total Receipts | 34,660 | **35,000** | **(340)** |
| Expenditures: | | | |
| Appropriations | 34,660 | **35,000** | **(340)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 0** | | |

**PHILLIPS COUNTY, KANSAS**
**ELECTION**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 73,866 | 77,323 | (3,457) |
| Delinquent Tax | 1,887 | 819 | 1,068 |
| Motor Vehicle Tax | 8,980 | 5,869 | 3,111 |
| Recreational Vehicle Tax | 224 | 181 | 43 |
| 16/20M Tax | 324 | 2,148 | (1,824) |
| Commercial Vehicle Tax | 567 | 553 | 14 |
| Watercraft Tax | 114 | 107 | 7 |
| Total Receipts | 85,962 | **87,000** | **(1,038)** |
| Expenditures: | | | |
| Personal Services | 14,400 | 11,000 | 3,400 |
| Contractual Services | 30,338 | 74,500 | (44,162) |
| Commodities | 3,033 | 1,500 | 1,533 |
| Total Expenditures | 47,771 | **87,000** | **(39,229)** |
| Receipts Over (Under) Expenditures | 38,191 | | |
| Unencumbered Cash, Beginning | 21,276 | | |
| Unencumbered Cash, Ending | **$ 59,467** | | |

**PHILLIPS COUNTY, KANSAS**
**APPRAISER'S COST**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Tax | $ 116,785 | 122,237 | (5,452) |
| Delinquent Tax | 2,720 | 1,750 | 970 |
| Motor Vehicle Tax | 8,814 | 5,544 | 3,270 |
| Recreational Vehicle Tax | 219 | 171 | 48 |
| 16/20M Tax | 2,160 | 2,029 | 131 |
| Commercial Vehicle Tax | 746 | 523 | 223 |
| Watercraft Tax | 108 | 0 | 108 |
| Miscellaneous | 442 | 0 | 442 |
| Total Receipts | 131,994 | **132,254** | **(260)** |
| Expenditures: | | | |
| Personal Services | 101,052 | 115,228 | (14,176) |
| Contractual Services | 15,208 | 15,000 | 208 |
| Commodities | 2,323 | 3,750 | (1,427) |
| Capital Outlay | 2,095 | 3,000 | (905) |
| Total Expenditures | 120,678 | **136,978** | **(16,300)** |
| Receipts Over (Under) Expenditures | 11,316 | | |
| Unencumbered Cash, Beginning | 23,443 | | |
| Unencumbered Cash, Ending | **$ 34,759** | | |

**PHILLIPS COUNTY, KANSAS**
**NOXIOUS WEED**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 105,210 | 105,879 | (669) |
| Delinquent Tax | 2,412 | 1,105 | 1,307 |
| Motor Vehicle Tax | 7,870 | 4,950 | 2,920 |
| Recreational Vehicle Tax | 196 | 153 | 43 |
| 16/20M Tax | 1,927 | 1,811 | 116 |
| Commercial Vehicle Tax | 666 | 467 | 199 |
| Watercraft Tax | 97 | 90 | 7 |
| Reimbursed Expense | 15 | 0 | 15 |
| Sales | 36,856 | 129,772 | (92,916) |
| Total Receipts | 155,249 | **244,227** | **(88,978)** |
| Expenditures: | | | |
| Personal Services | $ 38,919 | 76,000 | (37,081) |
| Contractual Services | 9,406 | 32,450 | (23,044) |
| Commodities | 42,427 | 116,450 | (74,023) |
| Capital Outlay | 3,959 | 18,770 | (14,811) |
| Property and Equipment Lease Payment | 8,349 | 0 | 8,349 |
| Total Expenditures | 103,060 | **243,670** | **(140,610)** |
| Receipts Over (Under) Expenditures | 52,189 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 52,189** | | |

**PHILLIPS COUNTY, KANSAS**
**NOXIOUS WEED CAPITAL OUTLAY**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | $ 0 | **0** | **0** |
| Expenditures: | | | |
| Capital Outlay | 0 | **56,088** | **(56,088)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 70,317 | | |
| Unencumbered Cash, Ending | **$ 70,317** | | |

**PHILLIPS COUNTY, KANSAS**
**COUNTY HEALTH**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 403,070 | 421,865 | (18,795) |
| Delinquent Tax | 6,516 | 377 | 6,139 |
| Motor Vehicle Tax | 18,089 | 18,834 | (745) |
| Recreational Vehicle Tax | 450 | 530 | (80) |
| 16/20M Tax | 4,230 | 4,497 | (267) |
| Commercial Vehicle Tax | 1,510 | 1,588 | (78) |
| Watercraft Tax | 222 | 208 | 14 |
| Charges for Services | 186,380 | 283,500 | (97,120) |
| Grants | 74,000 | 74,000 | 0 |
| Miscellaneous | 94 | 0 | 94 |
| Transfer from General | 0 | 157,684 | (157,684) |
| Total Receipts | 694,561 | **963,083** | **(268,522)** |
| Expenditures: | | | |
| Personal Services | $ 370,779 | 472,404 | (101,625) |
| Contractual Services | 69,743 | 105,300 | (35,557) |
| Commodities | 121,417 | 59,500 | 61,917 |
| Capital Outlay | 0 | 8,400 | (8,400) |
| Equipment Lease | 0 | 1,600 | (1,600) |
| Total Expenditures | 561,939 | **647,204** | **(85,265)** |
| Receipts Over (Under) Expenditures | 132,622 | | |
| Unencumbered Cash, Beginning | (315,879) | | |
| Unencumbered Cash, Ending | **$ (183,257)** | | |

**PHILLIPS COUNTY, KANSAS**
**EMPLOYEE BENEFITS**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 2,013,858 | 2,107,732 | (93,874) |
| Delinquent Tax | 41,921 | 30,000 | 11,921 |
| Motor Vehicle Tax | 112,575 | 69,415 | 43,160 |
| Recreational Vehicle Tax | 2,793 | 2,145 | 648 |
| 16/20M Tax | 39,662 | 25,399 | 14,263 |
| Commercial Vehicle Tax | 10,769 | 6,543 | 4,226 |
| Watercraft Tax | 1,353 | 1,266 | 87 |
| Transfer from Insurance Reserve | 0 | 170,000 | (170,000) |
| Reimbursed Expense | 20,726 | 0 | 20,726 |
| Total Receipts | 2,243,657 | **2,412,500** | **(168,843)** |
| Expenditures: | | | |
| Social Security | 260,968 | 316,000 | (55,032) |
| KPERS | 310,769 | 412,000 | (101,231) |
| KPERS Insurance | 32,911 | 36,000 | (3,089) |
| Health Insurance Cost | 12,525 | 0 | 12,525 |
| Life Insurance | 5,735 | 6,000 | (265) |
| Unemployment | 4,117 | 10,000 | (5,883) |
| Workers Compensation | 65,490 | 90,000 | (24,510) |
| Transfer to Insurance Reserve | 1,686,004 | 1,542,500 | 143,504 |
| Adjustment for Qualifying Budget Credit: | | | |
| Reimbursed Expense | 0 | 20,726 | (20,726) |
| Total Expenditures | 2,378,519 | **2,433,226** | **(54,707)** |
| Receipts Over (Under) Expenditures | (134,862) | | |
| Unencumbered Cash, Beginning | 136,558 | | |
| Unencumbered Cash, Ending | **$ 1,696** | | |

**PHILLIPS COUNTY, KANSAS**
**SPECIAL ALCOHOL PROGRAM**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Local Alcoholic Liquor Tax | $ 9,986 | **10,000** | **(14)** |
| Expenditures: | | | |
| Contractual Services | 4,769 | **23,407** | **(18,638)** |
| Receipts Over (Under) Expenditures | 5,217 | | |
| Unencumbered Cash, Beginning | 29,372 | | |
| Unencumbered Cash, Ending | **$ 34,589** | | |

**PHILLIPS COUNTY, KANSAS**
**COUNTY HOSPITAL**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 420,774 | 423,445 | (2,671) |
| Delinquent Tax | 9,645 | 15,551 | (5,906) |
| Motor Vehicle Tax | 31,463 | 19,796 | 11,667 |
| Recreational Vehicle Tax | 782 | 612 | 170 |
| 16/20M Tax | 7,704 | 7,243 | 461 |
| Commercial Vehicle Tax | 2,662 | 1,866 | 796 |
| Watercraft Tax | 386 | 361 | 25 |
| Grants | 88,037 | 0 | 88,037 |
| Total Receipts | 561,453 | **468,874** | **92,579** |
| Expenditures: | | | |
| Grant Expenses | 88,037 | 0 | 88,037 |
| Appropriations | 473,416 | 468,874 | 4,542 |
| Adjustment for Qualifying Budget Credit: | | | |
| Excess Grants | 0 | 88,037 | (88,037) |
| Total Expenditures | 561,453 | **556,911** | **4,542** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 0** | | |

**PHILLIPS COUNTY, KANSAS**
**MENTAL HEALTH**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | *Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 33,739 | 35,297 | (1,558) |
| Delinquent Tax | 829 | 622 | 207 |
| Motor Vehicle Tax | 2,686 | 1,686 | 1,000 |
| Recreational Vehicle Tax | 67 | 52 | 15 |
| 16/20M Tax | 687 | 617 | 70 |
| Commercial Vehicle Tax | 230 | 159 | 71 |
| Watercraft Tax | 33 | 31 | 2 |
| Total Receipts | 38,271 | **38,464** | **(193)** |
| Expenditures: | | | |
| Appropriations | 38,271 | **38,464** | **(193)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 2 | | |
| Unencumbered Cash, Ending | **$ 2** | | |

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

**PHILLIPS COUNTY, KANSAS**
**MENTAL RETARDATION**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | *Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 46,223 | 48,366 | (2,143) |
| Delinquent Tax | 1,126 | 767 | 359 |
| Motor Vehicle Tax | 3,620 | 2,271 | 1,349 |
| Recreational Vehicle Tax | 312 | 70 | 242 |
| 16/20M Tax | 0 | 831 | (831) |
| Commercial Vehicle Tax | 0 | 214 | (214) |
| Watercraft Tax | 44 | 41 | 3 |
| Total Receipts | 51,325 | **52,560** | **(1,235)** |
| Expenditures: | | | |
| Appropriations | 51,325 | **52,560** | **(1,235)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 0** | | |

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

**PHILLIPS COUNTY, KANSAS**
**ECONOMIC DEVELOPMENT**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Sales Tax | $ 504,458 | 548,573 | (44,115) |
| Grants | 0 | 25,000 | (25,000) |
| Interest on Idle Funds | 8,278 | 0 | 8,278 |
| Miscellaneous | 248 | 0 | 248 |
| Reimbursed Expense | 7,859 | 0 | 7,859 |
| Total Receipts | 520,843 | **573,573** | **(52,730)** |
| Expenditures: | | | |
| Personal Services | 124,209 | 184,502 | (60,293) |
| Contractural Services | 38,529 | 45,100 | (6,571) |
| Commodities | 0 | 1,000 | (1,000) |
| Capital Outlay | 4,682 | 5,500 | (818) |
| Special Projects | 170,613 | 292,030 | (121,417) |
| Transfer to PCED SPF Reserve | 190,099 | 0 | 190,099 |
| Total Expenditures | 528,132 | **528,132** | **0** |
| Receipts Over (Under) Expenditures | (7,289) | | |
| Unencumbered Cash, Beginning | 133,438 | | |
| Unencumbered Cash, Ending | **$ 126,149** | | |

**PHILLIPS COUNTY, KANSAS**
**COUNTY FAIR**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 19,230 | 25,792 | (6,562) |
| Delinquent Tax | 587 | 373 | 214 |
| Motor Vehicle Tax | 1,931 | 1,215 | 716 |
| Recreational Vehicle Tax | 48 | 38 | 10 |
| 16/20M Tax | 477 | 445 | 32 |
| Commercial Vehicle Tax | 164 | 115 | 49 |
| Watercraft Tax | 24 | 22 | 2 |
| Total Receipts | 22,461 | **28,000** | **(5,539)** |
| Expenditures: | | | |
| Appropriations | 33,628 | **28,000** | **5,628** |
| Receipts Over (Under) Expenditures | (11,167) | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ (11,167)** | | |

**PHILLIPS COUNTY, KANSAS**
**TOURISM AND CONVENTION**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Transient Guest Tax | $ 60,633 | **100,000** | **(39,367)** |
| Expenditures: | | | |
| Appropriations | 60,633 | **100,000** | **(39,367)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | **$ 0** | | |

**PHILLIPS COUNTY, KANSAS**
**LOCAL EMERGENCY PLANNING COMMITTEE**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts | $ 0 | **0** | **0** |
| Expenditures: | | | |
| Contractual Services | 0 | 4,600 | (4,600) |
| Commodities | 0 | 500 | (500) |
| Capital Outlay | 2,172 | 0 | 2,172 |
| Total Expenditures | 2,172 | **5,100** | **(2,928)** |
| Receipts Over (Under) Expenditures | (2,172) | | |
| Unencumbered Cash, Beginning | 27,847 | | |
| Unencumbered Cash, Ending | **$ 25,675** | | |

**PHILLIPS COUNTY, KANSAS**
**PHILLIPS COUNTY 911**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Interest on Idle Funds | $ 152 | 0 | 152 |
| 911 Tax | 69,921 | 60,000 | 9,921 |
| Total Receipts | 70,073 | **60,000** | **10,073** |
| Expenditures: | | | |
| Contractual Services | 33,160 | 72,000 | (38,840) |
| Capital Outlay | 0 | 30,000 | (30,000) |
| Total Expenditures | 33,160 | **102,000** | **(68,840)** |
| Receipts Over (Under) Expenditures | 36,913 | | |
| Unencumbered Cash, Beginning | 299,631 | | |
| Unencumbered Cash, Ending | **$ 336,544** | | |

**PHILLIPS COUNTY, KANSAS**
**ASSISTED LIVING DEBT SERVICE**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 210,423 | 211,758 | (1,335) |
| Delinquent Tax | 4,823 | 0 | 4,823 |
| Motor Vehicle Tax | 15,734 | 9,900 | 5,834 |
| Recreational Vehicle Tax | 391 | 306 | 85 |
| 16/20M Tax | 3,853 | 3,622 | 231 |
| Commerical Vehicle Tax | 1,331 | 933 | 398 |
| Watercraft Tax | 193 | 181 | 12 |
| Assisted Living Center | 26,803 | 30,149 | (3,346) |
| Total Receipts | 263,551 | **256,849** | **6,702** |
| Expenditures: | | | |
| Principal | 225,000 | 225,000 | 0 |
| Interest | 23,988 | 23,987 | 1 |
| COP Reserve | 0 | 7,500 | (7,500) |
| Total Expenditures | 248,988 | **256,487** | **(7,499)** |
| Receipts Over (Under) Expenditures | 14,563 | | |
| Unencumbered Cash, Beginning | 5,403 | | |
| Unencumbered Cash, Ending | **$ 19,966** | | |

**PHILLIPS COUNTY, KANSAS**
**SOLID WASTE AND LANDFILL**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 266,449 | 278,858 | (12,409) |
| Delinquent Tax | 3,985 | 0 | 3,985 |
| Motor Vehicle Tax | 13,368 | 8,794 | 4,574 |
| Recreational Vehicle Tax | 334 | 272 | 62 |
| 16/20M Tax | 0 | 3,218 | (3,218) |
| Commercial Vehicle Tax | 795 | 829 | (34) |
| Watercraft Tax | 171 | 160 | 11 |
| Miscellaneous | 425 | 0 | 425 |
| Charges for Services | 519,393 | 517,500 | 1,893 |
| Total Receipts | 804,920 | **809,631** | **(4,711)** |
| Expenditures: | | | |
| Personal Services | 222,369 | 300,000 | (77,631) |
| Contractual Services | 49,231 | 173,250 | (124,019) |
| Commodities | 104,861 | 196,000 | (91,139) |
| Capital Outlay | 6,502 | 100,000 | (93,498) |
| Lease Payments | 174,150 | 174,150 | 0 |
| Total Expenditures | 557,113 | **943,400** | **(386,287)** |
| Receipts Over (Under) Expenditures | 247,807 | | |
| Unencumbered Cash, Beginning | 275,926 | | |
| Unencumbered Cash, Ending | **$ 523,733** | | |

**PHILLIPS COUNTY, KANSAS**
**EMS-AMBULANCE**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Taxes and Shared Receipts | | | |
| Ad Valorem Property Tax | $ 437,367 | 457,800 | (20,433) |
| Delinquent Tax | 6,711 | 377 | 6,334 |
| Motor Vehicle Tax | 20,171 | 21,364 | (1,193) |
| Recreational Vehicle Tax | 503 | 602 | (99) |
| 16/20M Tax | 2,841 | 5,101 | (2,260) |
| Commercial Vehicle Tax | 1,491 | 1,801 | (310) |
| Watercraft | 252 | 236 | 16 |
| Charges for Services | 347,983 | 300,000 | 47,983 |
| Miscellaneous | 26,050 | 0 | 26,050 |
| Total Receipts | 843,369 | **787,281** | **56,088** |
| Expenditures: | | | |
| Personal Services | 401,927 | 425,800 | (23,873) |
| Contractual Services | 90,337 | 113,447 | (23,110) |
| Commodities | 70,816 | 101,647 | (30,831) |
| Capital Outlay | 0 | 3,000 | (3,000) |
| Property Lease Payment | 78,306 | 77,000 | 1,306 |
| Grant Expense | 30,783 | 0 | 30,783 |
| Transfer to Ambulance Equipment | 45,000 | 15,000 | 30,000 |
| Total Expenditures | 717,169 | **735,894** | **(18,725)** |
| Receipts Over (Under) Expenditures | 126,200 | | |
| Unencumbered Cash, Beginning | (51,387) | | |
| Unencumbered Cash, Ending | **$ 74,813** | | |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | Solid Waste and Landfill Equipment | County Equipment Reserve | Special Road and Bridge Improvement | Ambulance Equipment |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from Ambulance | $ 0 | 0 | 0 | 45,000 |
| Donations | 0 | 0 | 0 | 886 |
| Reimbursed Expense | 0 | 0 | 35,425 | 17,969 |
| Transfer from Road and Bridge | 0 | 0 | 624,806 | 0 |
| Total Receipts | 0 | 0 | 660,231 | 63,855 |
| Expenditures: | | | | |
| Contractual Services | 0 | 0 | 100,000 | 0 |
| Capital Outlay | 0 | 24,374 | 0 | 4,306 |
| Lease Payments | 0 | 0 | 119,855 | 0 |
| Total Expenditures | 0 | 24,374 | 219,855 | 4,306 |
| Receipts Over (Under) Expenditures | 0 | (24,374) | 440,376 | 59,549 |
| Unencumbered Cash, Beginning | 165,854 | 433,798 | 1,476,114 | 3,701 |
| Unencumbered Cash, Ending | **$ 165,854** | **409,424** | **1,916,490** | **63,250** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | Insurance Reserve | Register of Deeds Technology | County Treasurer Technology | County Clerk Technology |
|---|---|---|---|---|
| Receipts: | | | | |
| Fees | $ 0 | 7,908 | 1,977 | 1,977 |
| Employee Contributions | 82,800 | 0 | 0 | 0 |
| Transfer from Employee Benefits | 1,686,004 | 0 | 0 | 0 |
| Interest on Idle Funds | 339 | 0 | 0 | 0 |
| Reimbursed Expense | 562,323 | 0 | 0 | 0 |
| Total Receipts | 2,331,466 | 7,908 | 1,977 | 1,977 |
| Expenditures: | | | | |
| Health Insurance Premiums | 667,837 | 0 | 0 | 0 |
| Health Insurance Claims | 1,795,922 | 0 | 0 | 0 |
| Capital Outlay | 0 | 4,373 | 9,250 | 0 |
| Total Expenditures | 2,463,759 | 4,373 | 9,250 | 0 |
| Receipts Over (Under) Expenditures | (132,293) | 3,535 | (7,273) | 1,977 |
| Unencumbered Cash, Beginning | 831,242 | 77,625 | 15,408 | 7,266 |
| Unencumbered Cash, Ending | $ **698,949** | **81,160** | **8,135** | **9,243** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | Attorney's Training | Law Enforcement Trust | Diversion | Offender Registration | Sheriff VIN |
|---|---|---|---|---|---|
| Receipts: | | | | | |
| Fees | $ 1,184 | 5,997 | 11,187 | 1,960 | 0 |
| Reimbursed Expense | 0 | 12,008 | 0 | 0 | 0 |
| Sheriff VINS | 0 | 0 | 0 | 0 | 8,679 |
| Total Receipts | 1,184 | 18,005 | 11,187 | 1,960 | 8,679 |
| Expenditures: | | | | | |
| Contractual Services | 545 | 15,287 | 8,050 | 0 | 0 |
| Commodities | 0 | 6,949 | 0 | 0 | 15,479 |
| Total Expenditures | 545 | 22,236 | 8,050 | 0 | 15,479 |
| Receipts Over (Under) Expenditures | 639 | (4,231) | 3,137 | 1,960 | (6,800) |
| Unencumbered Cash, Beginning | 13,264 | 37,218 | 38,753 | 0 | 11,710 |
| Unencumbered Cash, Ending | $ **13,903** | **32,987** | **41,890** | **1,960** | **4,910** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | PCED SPF Reserve | PCED E Community | County Health Grants | EMPG |
|---|---|---|---|---|
| Receipts: | | | | |
| Grants | $ 59,500 | 0 | 74,796 | 0 |
| Miscellaneous | 0 | 6,550 | 0 | 0 |
| Loan Payments | 113,392 | 28,631 | 0 | 0 |
| Transfer from Economic Development | 190,099 | 0 | 0 | 0 |
| Total Receipts | 362,991 | 35,181 | 74,796 | 0 |
| Expenditures: | | | | |
| Grant Expenses | 33,502 | 0 | 84,598 | 17,169 |
| Business Loans | 110,500 | 0 | 0 | 0 |
| Contractual Services | 158,460 | 31,511 | 0 | 0 |
| Total Expenditures | 302,462 | 31,511 | 84,598 | 17,169 |
| Receipts Over (Under) Expenditures | 60,529 | 3,670 | (9,802) | (17,169) |
| Unencumbered Cash, Beginning | 1,447,686 | 20,760 | 57,408 | 25,029 |
| Unencumbered Cash, Ending | $ **1,508,215** | **24,430** | **47,606** | **7,860** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | FR-CARA Grant | COVID-19 Grant | EMS Grants | ARPA Grant |
|---|---|---|---|---|
| Receipts: | | | | |
| Federal Aid | $ 27,754 | 0 | 0 | 0 |
| Grants | 0 | 0 | 253,409 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 | 20 |
| Total Receipts | 27,754 | 0 | 253,409 | 20 |
| Expenditures: | | | | |
| Capital Outlay | 0 | 0 | 0 | 107,847 |
| Grant Expenses | 20,492 | 0 | 47,680 | 0 |
| Total Expenditures | 20,492 | 0 | 47,680 | 107,847 |
| Receipts Over (Under) Expenditures | 7,262 | 0 | 205,729 | (107,827) |
| Unencumbered Cash, Beginning | 50,101 | 1,614 | 0 | 107,827 |
| Unencumbered Cash, Ending | $ **57,363** | **1,614** | **205,729** | **0** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | Multi-Year Capital Improvement | Donations | Municipalities Fighting Addiction | EMS/Health/ Em Mgmt Bldg Project |
|---|---|---|---|---|
| Receipts: | | | | |
| Interest on Idle Funds | $ 0 | 0 | 0 | 2 |
| Grants | 0 | 0 | 6,024 | 0 |
| Donations | 0 | 0 | 0 | 65 |
| Total Receipts | 0 | 0 | 6,024 | 67 |
| Expenditures | 0 | 0 | 0 | 0 |
| Receipts Over (Under) Expenditures | 0 | 0 | 6,024 | 67 |
| Unencumbered Cash, Beginning | 70,164 | 13,912 | 19,678 | 3,484 |
| Unencumbered Cash, Ending | $ **70,164** | **13,912** | **25,702** | **3,551** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | EMS - CPR Fund | EMS Memorial Phillipsburg | EMS Memorial Logan | Veterans Memorial |
|---|---|---|---|---|
| Receipts: | | | | |
| Donations and Fees | $ 25,639 | 2,315 | 0 | 0 |
| Expenditures: | | | | |
| Operations | 26,621 | 579 | 233 | 0 |
| Receipts Over (Under) Expenditures | (982) | 1,736 | (233) | 0 |
| Unencumbered Cash, Beginning | 2,999 | 2,504 | 1,087 | 4,106 |
| Unencumbered Cash, Ending | $ **2,017** | **4,240** | **854** | **4,106** |

**PHILLIPS COUNTY, KANSAS**
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

| | Special Vehicle | Worthless Check Administrative Fee | Prosecutor's Forfeiture Trust | Sheriff Grant |
|---|---|---|---|---|
| Receipts: | | | | |
| Fees | $ 62,970 | 213 | 0 | 0 |
| Grants | 0 | 0 | 0 | 5,500 |
| Miscellaneous | 1,852 | 0 | 0 | 0 |
| Total Receipts | 64,822 | 213 | 0 | 5,500 |
| Expenditures: | | | | |
| Personal Services | 18,157 | 0 | 0 | 0 |
| Contractual Services | 26,266 | 0 | 0 | 0 |
| Commodities | 22,909 | 0 | 0 | 0 |
| Grant Expense | 0 | 0 | 0 | 4,000 |
| Transfer to General | 12,409 | 0 | 0 | 0 |
| Total Expenditures | 79,741 | 0 | 0 | 4,000 |
| Receipts Over (Under) Expenditures | (14,919) | 213 | 0 | 1,500 |
| Unencumbered Cash, Beginning | 14,919 | 1,720 | 719 | 4,000 |
| Unencumbered Cash, Ending | $ **0** | **1,933** | **719** | **5,500** |

**PHILLIPS COUNTY, KANSAS**
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Distributable Funds: | | | | |
| Current Tax | $ 10,258,699 | 16,124,964 | 16,378,511 | 10,005,152 |
| Advance Tax | 249 | 2,742 | 2,261 | 730 |
| Motor Vehicle License | 6,332 | 651,210 | 651,391 | 6,151 |
| Sales Tax | 50,211 | 623,311 | 670,362 | 3,160 |
| Motor Vehicle Tax | (21,662) | 1,019,790 | 949,251 | 48,877 |
| Recreational Vehicle Tax | (1,478) | 23,887 | 22,917 | (508) |
| Commercial Vehicle Tax | (25,877) | 213,752 | 160,512 | 27,363 |
| Delinquent Personal Tax | 925 | 78,446 | 77,619 | 1,752 |
| Special Mineral Tax | 28,475 | 4,357 | 0 | 32,832 |
| County Sale | 102,133 | 190,352 | 226,610 | 65,875 |
| Tax Escrow | 10,875 | 10,400 | 6,403 | 14,872 |
| Neighborhood Revitalization | 1,207 | 2,490,320 | 2,490,320 | 1,207 |
| Interest on Investments | 0 | 56,932 | 56,932 | 0 |
| Interest on Taxes | 0 | 62,891 | 62,238 | 653 |
| Insufficient Funds Check | 3 | 5,229 | 5,229 | 3 |
| Antique Tax | 156 | 10,638 | 10,686 | 108 |
| Total Distributable Funds | 10,410,248 | 21,569,221 | 21,771,242 | 10,208,227 |
| State Funds: | | | | |
| Education Building | 195 | 94,923 | 95,118 | 0 |
| Institutional Building | 98 | 47,461 | 47,559 | 0 |
| Total State Funds | 293 | 142,384 | 142,677 | 0 |
| Subdivision Funds: | | | | |
| Libraries | 0 | 106,348 | 106,348 | 0 |
| Irrigation Districts | 0 | 90,809 | 90,809 | 0 |
| Cities | 2,013 | 1,764,743 | 1,766,642 | 114 |
| Townships | 288 | 50,023 | 50,251 | 60 |
| School Districts | 3,012 | 4,171,471 | 4,174,483 | 0 |
| Cemeteries | 0 | 10,787 | 10,787 | 0 |
| Extension District | 0 | 216,449 | 216,449 | 0 |
| Fire Districts | 1,334 | 266,466 | 266,684 | 1,116 |
| Total Subdivision Funds | $ 6,647 | 6,677,096 | 6,682,453 | 1,290 |

**PHILLIPS COUNTY, KANSAS**
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| County Officer Accounts: | | | | |
| Sheriff | $ 10,524 | 29,682 | 29,550 | 10,656 |
| Register of Deeds | 5,569 | 69,640 | 69,051 | 6,158 |
| Clerk of District Court | 11,557 | 24,040 | 35,397 | 200 |
| County Treasurer: | | | | |
| Heritage Trust | 1,355 | 3,954 | 4,687 | 622 |
| County Officer Fees | 0 | 63,374 | 63,230 | 144 |
| Cereal Malt Beverage Stamp | 0 | 375 | 0 | 375 |
| Payroll Withholding | 5,599 | 3,588,048 | 3,591,723 | 1,924 |
| Sale of Stray Livestock | 1,535 | 0 | 0 | 1,535 |
| Total Officer Accounts | 36,139 | 3,779,113 | 3,793,638 | 21,614 |
| Total Agency Funds | **$ 10,453,327** | **32,167,814** | **32,390,010** | **10,231,131** |