PHILLIPS COUNTY, KANSAS

Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2022

TABLE OF CONTENTS

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

Table of Contents (Continued)

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

Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

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 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, 2022, 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 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and 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 25, 2023

PHILLIPS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 137,551	0	2,015,001	2,104,187	48,365	52,330	100,695
Special Purpose Funds							
Road and Bridge	13,194	0	3,246,051	3,259,245	0	52,353	52,353
Historical Society	0	0	16,564	16,564	0	0	0
Conservation	0	0	23,681	23,681	0	0	0
Election	27,026	0	63,244	67,823	22,447	0	22,447
Appraiser's Cost	26,253	0	141,410	128,087	39,576	3,105	42,681
Noxious Weed	0	0	195,850	195,850	0	0	0
Noxious Weed Capital Outlay	6,329	0	0	6,329	0	0	0
County Health	0	0	684,718	678,631	6,087	6,996	13,083
Employee Benefits	69,974	0	2,402,571	1,821,666	650,879	0	650,879
Special Alcohol Program	14,473	0	10,012	7,453	17,032	0	17,032
County Hospital	0	0	470,248	470,248	0	0	0
Mental Health	0	0	45,319	45,317	2	0	2
Mental Retardation	0	0	61,291	61,291	0	0	0
Economic Development	26,181	0	493,543	455,366	64,358	7,170	71,528
County Fair	0	0	29,493	29,493	0	0	0
Tourism and Convention	0	0	61,492	61,492	0	0	0
Local Emergency Planning Committee	11,559	0	21,790	8,430	24,919	0	24,919
Phillips County 911	192,611	0	60,654	30,185	223,080	0	223,080
County Equipment Reserve	328,098	0	37,059	2,943	362,214	0	362,214
Special Road and Bridge Improvement	501,243	0	558,987	339,775	720,455	0	720,455
Insurance Reserve	498,892	0	1,523,833	1,523,991	498,734	0	498,734
Register of Deeds Technology	91,809	0	6,292	7,521	90,580	0	90,580
County Treasurer Technology	12,621	0	1,573	0	14,194	0	14,194
County Clerk Technology	4,404	0	1,573	1,959	4,018	0	4,018

(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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attorney's Training	$ 12,790	0	2,551	2,287	13,054	0	13,054
Law Enforcement Trust	8,367	0	68,266	64,341	12,292	0	12,292
Diversion	32,055	0	15,693	8,103	39,645	698	40,343
Sheriff VIN	3,895	0	9,220	11,946	1,169	0	1,169
PCED SPF Reserve	1,162,004	0	320,065	228,581	1,253,488	0	1,253,488
PCED E Community	13,393	0	226,680	226,382	13,691	4,531	18,222
County Health Grants	20,523	0	67,310	51,288	36,545	0	36,545
EMPG	47,144	0	17,333	6,160	58,317	0	58,317
COVID-19 Grant	75,626	0	121,899	195,911	1,614	0	1,614
SPARK Grant	0	0	50,000	50,000	0	0	0
ARPA Grant	122,578	0	558,421	295,712	385,287	0	385,287
Donations	13,912	0	0	0	13,912	0	13,912
Municipalities Fighting Addiction	0	0	969	0	969	0	969
EMS/Health/Em Mgmt Bldg Project	3,470	0	10	0	3,480	0	3,480
EMS CPR Fund	1,208	0	21,803	21,816	1,195	0	1,195
EMS Memorial - Phillipsburg	2,925	0	20	2,416	529	0	529
EMS Memorial - Logan	1,087	0	0	0	1,087	0	1,087
Veterans Memorial	4,106	0	0	0	4,106	0	4,106
Special Vehicle	0	0	58,302	55,619	2,683	0	2,683
Worthless Check Administrative Fee	1,579	0	60	0	1,639	0	1,639
Law Enforcement Forfeiture Trust	72	0	0	72	0	0	0
Prosecutor's Forfeiture Trust	719	0	0	0	719	0	719
Bond and Interest Funds							
Assisted Living Debt Service	4,782	0	251,735	246,338	10,179	0	10,179
Business Funds							
Solid Waste and Landfill	254,069	0	842,652	799,900	296,821	241	297,062
Solid Waste and Landfill Equipment	0	0	175,830	0	175,830	0	175,830
EMS-Ambulance	0	0	601,550	568,227	33,323	9,717	43,040
Ambulance Equipment	245,443	0	21,904	257,767	9,580	0	9,580
Total Reporting Entity (Excluding Agency Funds)	**$ 3,993,965**	**0**	**15,604,522**	**14,440,393**	**5,158,094**	**137,141**	**5,295,235**

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, 2022

Cash on Hand		
Treasurer	$	500
Register of Deeds		20
Landfill		100
First National Bank and Trust - Phillipsburg, Kansas		
NOW Accounts		9,602,199
Checking Accounts		431,088
Money Market Account		65,844
Certificates of Deposit		873,000
Farmers National Bank - Agra, Kansas		
Money Market Account		1,017,754
Certificates of Deposit		500,000
Farmers State Bank - Phillipsburg, Kansas		
Money Market Account		1,007,298
Certificates of Deposit		500,000
Total Cash and Investments		13,997,803
Less Agency Funds per Schedule 3		(8,702,568)
Total Reporting Entity (Excluding Agency Funds)	**$**	**5,295,235**

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 2022:

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

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

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

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

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

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

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

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

Budgetary Information

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, EMS-Ambulance, Noxious Weed, Election, Conservation, County Fair, Historical Society, County Hospital, Mental Health, Mental Retardation, and Tourism & Promotion funds were amended in this manner during the year ended December 31, 2022.

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

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 Election fund has exceeded the published budget amount. This appears to be a violation of this statute.

Computation of Tax Levy Rates. K.S.A 79-1803 requires the county clerk compute tax levy rates and deliver to the county treasurer. The county tax levies provided by the county clerk to the county treasurer were not all calculated correctly.

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 Recreational Vehicle Tax fund and fund 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. Some distributions were made subsequent to these dates which appears to be a violation of this statute.

Depository Security. K.S.A. 9-1402 requires that before any deposit of public monies or funds be made by any municipality with any bank, savings and loan association or savings bank, such municipality shall obtain security for such deposit. We noted that as of December 31, 2022 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402.

3. **Deposits and Investments**

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were not legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $13,997,183 and the bank balance was $14,169,957. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,011,682 was covered by federal depository insurance, $10,766,433 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and 2,391,842 was unsecured.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2022, the County held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Phillips County, Kansas, were $292,553 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the county's proportionate share of the collective net pension liability reported by KPERS was $3,042,921. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The county's proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

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

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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, 2022 was $247,852.

7. Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 37,059
General	Noxious Weed	K.S.A. 79-1946	13,512
General	Local Emergency Planning Committee	K.S.A. 19-212	5,100
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	6,329
Economic Development	PCED SPF Reserve	K.S.A 19-4103	241,484
EMS-Ambulance	Ambulance Equipment	K.S.A 12-110d	15,000
Ambulance Equipment	EMS-Ambulance	K.S.A 12-110d	5,000
Solid Waste and Landfill	Solid Waste and Landfill Equipment	K.S.A 19-119	175,830
Road & Bridge	Special Road & Bridge Improvement	K.S.A. 68-590	558,987
Employee Benefits	Insurance Reserve	K.S.A 12-2615	1,117,737

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 $237,738. 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 2022. 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 $646,802. This liability is based on the use of 40.96 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $932,305 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 2022. The County expects the landfill to continue to operate for approximately forty-one years. Actual costs may be higher due to inflation, changes in technology of in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

11. **Subsequent Events**

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

12. **Long-term Debt**

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2022, 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	1,965,000	0	210,000	1,755,000	36,338
Total Certificates of Participation						1,965,000	0	210,000	1,755,000	36,338
Finance Leases:										
Property & Equipment Lease	2.00%	06/01/15		340,000	06/01/26	149,300	0	28,690	120,610	2,985
2016 Caterpillar Motor Grader	2.95%	01/15/18		90,000	01/30/23	29,487	0	10,532	18,955	386
2020 Freightliner Trash Truck	2.69%	04/27/20		66,728	04/27/25	54,081	0	54,081	0	2,062
2012 Ram Pickup with Trailer	1.44%	07/30/20	#	40,000	07/30/25	32,255	0	7,922	24,333	427
2016 John Deere Loader	2.69%	12/07/20		200,000	12/07/25	161,070	0	42,206	118,864	1,080
2016 Caterpillar Motor Grader	2.25%	12/14/20		145,000	06/14/25	111,162	0	24,435	86,727	1,103
2016 Caterpillar Motor Grader	2.25%	12/14/20		145,000	12/14/25	116,589	0	30,333	86,256	654
2003 Caterpillar Scraper	2.25%	12/14/20		103,000	12/14/25	82,819	0	21,547	61,272	465
2020 John Deere Motor Grader	2.05%	03/22/21		313,316	01/31/26	300,030	0	48,032	251,998	2,730
2022 Belly Dump Trailers	1.48%	03/22/21		68,200	01/31/26	60,911	0	6,179	54,732	400
2021 Caterpillar Track Loader	1.50%	06/07/21		232,523	06/07/26	232,523	0	45,733	186,790	2,886
2016 John Deere Motor Grader	1.23%	10/04/21		117,000	10/01/26	117,000	0	23,866	93,134	403
2022 Mack Truck	3.42%	05/18/21		123,149	05/28/24	105,649	0	13,887	91,762	3,613
2022 Mack Truck	3.42%	05/18/21		123,149	05/28/24	105,649	0	13,887	91,762	3,613
2022 Mack Truck	3.29%	10/25/21		117,000	10/25/24	108,515	0	13,930	94,585	3,570
2022 Mack Truck	3.29%	10/25/21		117,000	10/25/24	108,515	0	13,930	94,585	3,570
2016 John Deere Motor Grader	1.74%	02/07/22		99,500	01/31/27	0	99,500	0	99,500	0
Property Lease	3.75%	02/18/22		180,000	06/20/32	0	180,000	5,535	174,465	5,408
2018 Caterpillar Wheel Loader	2.30%	03/21/22		290,500	03/01/27	0	290,500	0	290,500	0
John Deere Motor Grader	3.47%	08/01/22		328,828	08/01/27	0	328,828	0	328,828	0
Total Finance Leases						1,875,555	898,828	404,725	2,369,658	35,355
Total Contractual Indebtedness						**3,840,555**	**898,828**	**614,725**	**4,124,658**	**71,693**

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

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

	2023	2024	2025	2026	2027	2028-2033	Total
PRINCIPAL							
Certificates of Participation:							
Series 2020 Assisted Living Facility	215,000	220,000	225,000	230,000	235,000	630,000	1,755,000
Finance Leases:							
Property & Equipment Lease	29,263	29,848	30,445	31,054	0	0	120,610
2016 Caterpillar Motor Grader	18,955	0	0	0	0	0	18,955
2020 Freightliner Trash Truck	0	0	0	0	0	0	0
2012 Ram Pickup with Trailer	7,998	8,113	8,222	0	0	0	24,333
2016 John Deere Loader	40,089	41,167	37,608	0	0	0	118,864
2016 Caterpillar Motor Grader	28,694	29,339	28,694	0	0	0	86,727
2016 Caterpillar Motor Grader	29,046	29,700	27,510	0	0	0	86,256
2003 Caterpillar Scraper	20,633	21,098	19,541	0	0	0	61,272
2020 John Deere Motor Grader	61,221	62,476	63,757	64,544	0	0	251,998
2022 Belly Dump Trailers	13,413	13,611	13,813	13,895	0	0	54,732
2021 Caterpillar Track Loader	45,817	46,504	47,202	47,267	0	0	186,790
2016 John Deere Motor Grader	23,123	23,408	23,696	22,907	0	0	93,134
2022 Mack Truck	14,362	77,400	0	0	0	0	91,762
2022 Mack Truck	14,362	77,400	0	0	0	0	91,762
2022 Mack Truck	14,388	80,197	0	0	0	0	94,585
2022 Mack Truck	14,388	80,197	0	0	0	0	94,585
2016 John Deere Motor Grader	19,246	19,548	19,885	20,234	20,587	0	99,500
Property Lease	15,603	16,182	16,816	17,457	18,123	90,284	174,465
2018 Caterpillar Wheel Loader	55,491	56,753	58,073	59,408	60,775	0	290,500
John Deere Motor Grader	61,362	63,466	65,694	67,974	70,332	0	328,828
Total Capital Leases	527,454	776,407	460,956	344,740	169,817	90,284	2,369,658
TOTAL PRINCIPAL	**742,454**	**996,407**	**685,956**	**574,740**	**404,817**	**720,284**	**4,124,658**

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

	2023	2024	2025	2026	2027	2028-2033	Total
INTEREST							
Certificates of Participation:							
Series 2020 Assisted Living Facility	32,348	28,215	23,987	19,713	34,485	0	138,748
Finance Leases:							
Property & Equipment Lease	2,412	1,827	1,230	621	0	0	6,090
2016 Caterpillar Motor Grader	559	0	0	0	0	0	559
2020 Freightliner Trash Truck	0	0	0	0	0	0	0
2012 Ram Pickup with Trailer	351	236	127	0	0	0	714
2016 John Deere Loader	3,197	2,119	1,012	0	0	0	6,328
2016 Caterpillar Motor Grader	1,951	1,306	646	0	0	0	3,903
2016 Caterpillar Motor Grader	1,941	1,287	619	0	0	0	3,847
2003 Caterpillar Scraper	1,379	914	440	0	0	0	2,733
2020 John Deere Motor Grader	5,166	3,911	2,630	1,323	0	0	13,030
2022 Belly Dump Trailers	810	612	410	206	0	0	2,038
2021 Caterpillar Track Loader	2,802	2,115	1,417	709	0	0	7,043
2016 John Deere Motor Grader	1,146	861	573	282	0	0	2,862
2022 Mack Truck	3,138	2,647	0	0	0	0	5,785
2022 Mack Truck	3,138	2,647	0	0	0	0	5,785
2022 Mack Truck	3,112	2,638	0	0	0	0	5,750
2022 Mack Truck	3,112	2,638	0	0	0	0	5,750
2016 John Deere Motor Grader	1,698	1,396	1,059	710	357	0	5,220
Property Lease	6,283	5,705	5,071	4,429	3,763	8,203	33,454
2018 Caterpillar Wheel Loader	6,682	5,420	4,100	2,765	1,398	0	20,365
John Deere Motor Grader	11,411	9,307	7,079	4,799	2,441	0	35,037
Total Finance Leases	60,288	47,586	26,413	15,844	7,959	8,203	166,293
TOTAL INTEREST	**92,636**	**75,801**	**50,400**	**35,557**	**42,444**	**8,203**	**305,041**
TOTAL PRINCIPAL AND INTEREST	**$ 835,090**	**1,072,208**	**736,356**	**610,297**	**447,261**	**728,487**	**4,429,699**

PHILLIPS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

PHILLIPS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 2,191,634	46,425	2,238,059	2,104,187	(133,872)
Special Purpose Funds					
Road and Bridge	3,224,911	45,361	3,270,272	3,259,245	(11,027)
Historical Society	17,200	0	17,200	16,564	(636)
Conservation	24,500	0	24,500	23,681	(819)
Election	65,000	0	65,000	67,823	2,823
Appraiser's Cost	141,569	0	141,569	128,087	(13,482)
Noxious Weed	213,500	0	213,500	195,850	(17,650)
Noxious Weed Capital Outlay	19,959	0	19,959	6,329	(13,630)
County Health	681,967	0	681,967	678,631	(3,336)
Employee Benefits	2,310,000	0	2,310,000	1,821,666	(488,334)
Special Alcohol Program	26,877	0	26,877	7,453	(19,424)
County Hospital	484,500	0	484,500	470,248	(14,252)
Mental Health	46,950	0	46,950	45,317	*
Mental Retardation	63,500	0	63,500	61,291	*
Economic Development	455,366	0	455,366	455,366	0
County Fair	30,500	0	30,500	29,493	(1,007)
Tourism and Convention	62,000	0	62,000	61,492	(508)
Local Emergency Planning Committee	5,100	16,690	21,790	8,430	(13,360)
Phillips County 911	102,000	0	102,000	102,000	0
Bond and Interest Funds					
Assisted Living Debt Service	253,837	0	253,837	246,338	(7,499)
Business Funds					
Solid Waste and Landfill	799,900	0	799,900	799,900	0
EMS-Ambulance	569,000	11,544	580,544	568,227	(12,317)

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Receipts:	Actual	Budget	Variance Over (Under)
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,222,987	1,224,066	(1,079)
Delinquent Tax	19,469	23,000	(3,531)
Motor Vehicle Tax	148,076	105,064	43,012
Recreational Vehicle Tax	4,955	3,076	1,879
16/20M Tax	21,421	20,905	516
Commercial Vehicle Tax	9,685	9,886	(201)
Watercraft Tax	778	705	73
In Lieu (IRB's)	33,539	32,381	1,158
Intangible Tax	21,080	29,218	(8,138)
Intergovernmental			
District Coroner	285	0	285
Licenses, Fees and Permits			
County Officer Fees	50,512	75,000	(24,488)
Filing Fees	0	150	(150)
CMB Fees	0	100	(100)
Antique Fee	4,999	2,250	2,749
Other Fees	9,870	7,500	2,370
Copies	1,531	1,500	31
Charges for Services			
City Law Enforcement Contract	310,489	309,769	720
Grants	11,538	11,538	0
Miscellaneous	23,448	0	23,448
Interest on Idle Funds	28,948	40,000	(11,052)
Interest on Tax Collections	44,966	60,000	(15,034)
Transfer from Special Vehicle	0	10,500	(10,500)
Reimbursed Expense	46,425	0	46,425
Total Receipts	2,015,001	**1,966,608**	**48,393**

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	$ 67,988	80,000	(12,012)
County Clerk	113,017	117,000	(3,983)
County Treasurer	150,548	154,000	(3,452)
County Attorney	72,690	76,404	(3,714)
County Counselor	33,976	34,350	(374)
Register of Deeds	68,720	69,200	(480)
Sheriff	874,718	895,000	(20,282)
Unified Court - Operating	26,293	28,500	(2,207)
Unified Court - Attorney	71,680	77,000	(5,320)
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	401,828	415,000	(13,172)
Coroner	903	6,000	(5,097)
Emergency Preparedness	64,425	70,325	(5,900)
Data Processing	69,587	44,000	25,587
Area Agency on Aging	5,500	5,500	0
Senior Citizens Center	4,500	4,500	0
Senior Companion Program	0	4,275	(4,275)
Juvenile Detention	0	1,000	(1,000)
NWKS Domestic & Sexual Violence	0	1,000	(1,000)
Child Advocacy Center	0	5,000	(5,000)
Neighborhood Revitalization Rebates	0	41,859	(41,859)
GIS Mapping	10,605	12,000	(1,395)
Grant Expense	11,538	11,538	0
Transfer to Noxious Weed	13,512	27,975	(14,463)
Transfer to County Health	0	0	0
Transfer to EMS-Ambulance	0	0	0
Transfer to County Equipment Reserve	37,059	2,108	34,951
Transfer to LEPC	5,100	5,100	0
Adjustment for Qualifying Budget Credit:			
Grants	0	0	0
Reimbursed Expenses	0	46,425	(46,425)
Total Expenditures	2,104,187	**2,238,059**	**(133,872)**
Receipts Over (Under) Expenditures	(89,186)		
Unencumbered Cash, Beginning	137,551		
Unencumbered Cash, Ending	**$ 48,365**		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 1,881,089	1,883,030	(1,941)
Delinquent Tax	21,408	26,213	(4,805)
Motor Vehicle Tax	162,257	110,293	51,964
Recreational Vehicle Tax	5,449	3,230	2,219
16/20M Tax	24,507	21,944	2,563
Commercial Vehicle Tax	15,710	10,377	5,333
Watercraft Tax	816	741	75
Intergovernmental			
Special City/County Highway	420,484	396,382	24,102
State Equalization	7,808	0	7,808
Lease Purchase Proceeds	328,828	0	328,828
Miscellaneous	2,476	0	2,476
Sale of Equipment	42,000	0	42,000
Materials Sold	7,864	0	7,864
Kansas Department of Transportation	73,180	105,504	(32,324)
FEMA Assistance	135,213	127,702	7,511
Federal Aid	71,601	0	71,601
Reimbursed Expense	45,361	0	45,361
Total Receipts	3,246,051	**2,685,416**	**560,635**
Expenditures:			
Personal Services	797,176	860,000	(62,824)
Contractual Services	281,493	398,600	(117,107)
Commodities	856,823	1,456,710	(599,887)
Capital Outlay	448,740	8,000	440,740
Property & Equipment Lease Payments	316,026	430,000	(113,974)
Transfer to Special Road and Bridge Improvement	558,987	0	558,987
Adjustment for Qualifying Budget Credit:			
Excess Federal Aid	0	71,601	(71,601)
Reimbursed Expense	0	45,361	(45,361)
Total Expenditures	3,259,245	**3,270,272**	**(11,027)**
Receipts Over (Under) Expenditures	(13,194)		
Unencumbered Cash, Beginning	13,194		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 14,414	14,414	0
Delinquent Tax	197	107	90
Motor Vehicle Tax	1,502	1,000	502
Recreational Vehicle Tax	50	29	21
16/20M Tax	245	199	46
Commercial Vehicle Tax	149	94	55
Watercraft Tax	7	7	0
Total Receipts	16,564	**15,850**	**714**
Expenditures:			
Appropriations	16,564	**17,200**	**(636)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 21,282	21,259	23
Delinquent Tax	228	159	69
Motor Vehicle Tax	1,689	1,190	499
Recreational Vehicle Tax	56	35	21
16/20M Tax	252	237	15
Commercial Vehicle Tax	165	112	53
Watercraft Tax	9	8	1
Total Receipts	23,681	**23,000**	**681**
Expenditures:			
Appropriations	23,681	**24,500**	**(819)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 54,285	54,303	(18)
Delinquent Tax	819	174	645
Motor Vehicle Tax	6,259	4,155	2,104
Recreational Vehicle Tax	210	122	88
16/20M Tax	1,019	827	192
Commercial Vehicle Tax	621	391	230
Watercraft Tax	31	28	3
Total Receipts	63,244	**60,000**	**3,244**
Expenditures:			
Personal Services	8,387	6,000	2,387
Contractual Services	58,358	34,200	24,158
Commodities	1,078	9,800	(8,722)
Transfer to Equipment Reserve	0	15,000	(15,000)
Total Expenditures	67,823	**65,000**	**2,823**
Receipts Over (Under) Expenditures	(4,579)		
Unencumbered Cash, Beginning	27,026		
Unencumbered Cash, Ending	**$ 22,447**		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Tax	$ 119,015	119,067	(52)
Delinquent Tax	1,873	750	1,123
Motor Vehicle Tax	14,377	9,589	4,788
Recreational Vehicle Tax	481	281	200
16/20M Tax	2,340	1,908	432
Commercial Vehicle Tax	1,429	902	527
Watercraft Tax	71	0	71
Miscellaneous	1,824	0	1,824
Total Receipts	141,410	**132,497**	**8,913**
Expenditures:			
Personal Services	111,861	126,094	(14,233)
Contractual Services	13,094	10,475	2,619
Commodities	1,508	5,000	(3,492)
Capital Outlay	1,624	0	1,624
Total Expenditures	128,087	**141,569**	**(13,482)**
Receipts Over (Under) Expenditures	13,323		
Unencumbered Cash, Beginning	26,253		
Unencumbered Cash, Ending	**$ 39,576**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 101,029	100,839	190
Delinquent Tax	1,514	1,105	409
Motor Vehicle Tax	11,588	7,838	3,750
Recreational Vehicle Tax	388	230	158
16/20M Tax	1,862	1,560	302
Commercial Vehicle Tax	1,150	737	413
Watercraft Tax	58	53	5
Sales	58,190	66,834	(8,644)
Reimbursed Expense	230	0	230
Transfer from Noxious Weed Capital Outlay	6,329	6,329	0
Transfer from General	13,512	27,975	(14,463)
Total Receipts	195,850	**213,500**	**(17,650)**
Expenditures:			
Personal Services	$ 40,997	55,000	(14,003)
Contractual Services	17,962	30,200	(12,238)
Commodities	128,470	127,000	1,470
Capital Outlay	72	1,300	(1,228)
Property and Equipment Lease Payment	8,349	0	8,349
Total Expenditures	195,850	**213,500**	**(17,650)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 0	0	0
Transfer from Noxious Weed	0	0	0
Total Receipts	0	**0**	**0**
Expenditures:			
Capital Outlay	0	19,959	(19,959)
Transfer to Noxious Weed	6,329	0	6,329
Total Expenditures	6,329	**19,959**	**(13,630)**
Receipts Over (Under) Expenditures	(6,329)		
Unencumbered Cash, Beginning	6,329		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 224,283	224,430	(147)
Delinquent Tax	3,313	377	2,936
Motor Vehicle Tax	25,548	17,217	8,331
Recreational Vehicle Tax	855	504	351
16/20M Tax	4,120	3,425	695
Commercial Vehicle Tax	2,537	1,620	917
Watercraft Tax	127	116	11
Charges for Services	136,024	130,540	5,484
Charges for Contracts	36,000	32,000	4,000
Medicare/Medicaid/SRS	1,832	16,538	(14,706)
Grants	0	115,000	(115,000)
Reimbursed Expense	2,880	0	2,880
Transfer from General	0	137,320	(137,320)
Grant Reimbursement	247,199	0	247,199
Total Receipts	684,718	**679,087**	**5,631**
Expenditures:			
Personal Services	$ 455,693	435,922	19,771
Contractual Services	109,587	162,165	(52,578)
Commodities	113,351	81,000	32,351
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	2,880	(2,880)
Total Expenditures	678,631	**681,967**	**(3,336)**
Receipts Over (Under) Expenditures	6,087		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 6,087**		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 2,016,941	2,018,839	(1,898)
Delinquent Tax	28,605	0	28,605
Motor Vehicle Tax	214,948	143,832	71,116
Recreational Vehicle Tax	7,180	4,213	2,967
16/20M Tax	35,951	28,617	7,334
Commercial Vehicle Tax	21,644	13,532	8,112
Watercraft Tax	1,065	967	98
Reimbursed Expense	76,237	100,000	(23,763)
Total Receipts	2,402,571	**2,310,000**	**92,571**
Expenditures:			
Social Security	264,312	260,000	4,312
KPERS	292,553	280,000	12,553
KPERS Insurance	30,672	32,000	(1,328)
Health Insurance Cost	579	0	579
Life Insurance	5,663	5,000	663
Unemployment	20,593	20,000	593
Workers Compensation	89,557	62,000	27,557
Transfer to Insurance Reserve	1,117,737	1,651,000	(533,263)
Total Expenditures	1,821,666	**2,310,000**	**(488,334)**
Receipts Over (Under) Expenditures	580,905		
Unencumbered Cash, Beginning	69,974		
Unencumbered Cash, Ending	**$ 650,879**		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 10,012	7,300	2,712
Miscellaneous	0	0	0
Total Income	10,012	**7,300**	**2,712**
Expenditures:			
Contractual Services	7,453	**26,877**	**(19,424)**
Receipts Over (Under) Expenditures	2,559		
Unencumbered Cash, Beginning	14,473		
Unencumbered Cash, Ending	**$ 17,032**		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 403,983	403,286	697
Delinquent Tax	6,057	5,432	625
Motor Vehicle Tax	46,371	31,349	15,022
Recreational Vehicle Tax	1,551	918	633
16/20M Tax	7,451	6,237	1,214
Commercial Vehicle Tax	4,603	2,949	1,654
Watercraft Tax	232	211	21
Total Receipts	470,248	**450,382**	**19,866**
Expenditures:			
Appropriations	470,248	**484,500**	**(14,252)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 39,131	39,121	10
Delinquent Tax	572	136	436
Motor Vehicle Tax	4,318	2,846	1,472
Recreational Vehicle Tax	145	83	62
16/20M Tax	704	566	138
Commercial Vehicle Tax	428	268	160
Watercraft Tax	21	19	2
Total Receipts	45,319	**43,039**	**2,280**
Expenditures:			
Appropriations	45,317	**46,950**	**(1,633)**
Receipts Over (Under) Expenditures	2		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 2**		

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

PHILLIPS COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	*Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 52,871	52,905	(34)
Delinquent Tax	773	172	601
Motor Vehicle Tax	5,878	3,912	1,966
Recreational Vehicle Tax	197	115	82
16/20M Tax	959	778	181
Commercial Vehicle Tax	584	368	216
Watercraft Tax	29	26	3
Total Receipts	61,291	**58,276**	**3,015**
Expenditures:			
Appropriations	61,291	**63,500**	**(2,209)**
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 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Sales Tax	$ 491,133	400,299	90,834
Grants	0	25,000	(25,000)
Interest on Idle Funds	1,759	0	1,759
Reimbursed Expense	651	2,000	(1,349)
Total Receipts	493,543	**427,299**	**66,244**
Expenditures:			
Personal Services	$ 108,213	124,660	(16,447)
Contractural Services	25,093	49,050	(23,957)
Commodities	0	1,215	(1,215)
Capital Outlay	536	2,500	(1,964)
Special Projects	80,040	277,941	(197,901)
Transfer to PCED SPF Reserve	241,484	0	241,484
Total Expenditures	455,366	**455,366**	**0**
Receipts Over (Under) Expenditures	38,177		
Unencumbered Cash, Beginning	26,181		
Unencumbered Cash, Ending	**$ 64,358**		

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 25,323	25,317	6
Delinquent Tax	382	109	273
Motor Vehicle Tax	2,912	1,937	975
Recreational Vehicle Tax	98	57	41
16/20M Tax	475	385	90
Commercial Vehicle Tax	289	182	107
Watercraft Tax	14	13	1
Total Receipts	29,493	**28,000**	**1,493**
Expenditures:			
Appropriations	29,493	**30,500**	**(1,007)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	$ 61,492	**62,000**	**(508)**
Expenditures:			
Appropriations	61,492	**62,000**	**(508)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 0**		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursements	16,690	0	16,690
Transfer from General	5,100	5,100	0
Total Receipts	21,790	**5,100**	**16,690**
Expenditures:			
Contractual Services	0	4,600	(4,600)
Commodities	0	500	(500)
Capital Outlay	8,430	0	8,430
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	16,690	(16,690)
Total Expenditures	8,430	**21,790**	**(13,360)**
Receipts Over (Under) Expenditures	13,360		
Unencumbered Cash, Beginning	11,559		
Unencumbered Cash, Ending	**$ 24,919**		

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	$ 98	0	98
911 Tax	60,556	50,000	10,556
Total Receipts	60,654	**50,000**	**10,654**
Expenditures:			
Contractual Services	30,185	72,000	(41,815)
Capital Outlay	0	30,000	(30,000)
Total Expenditures	30,185	**102,000**	**(71,815)**
Receipts Over (Under) Expenditures	30,469		
Unencumbered Cash, Beginning	192,611		
Unencumbered Cash, Ending	**$ 223,080**		

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 201,992	201,676	316
Delinquent Tax	3,029	0	3,029
Motor Vehicle Tax	23,188	15,677	7,511
Recreational Vehicle Tax	776	459	317
16/20M Tax	3,725	3,119	606
Commerical Vehicle Tax	2,302	1,475	827
Watercraft Tax	116	105	11
Assisted Living Center	16,607	23,826	(7,219)
Total Receipts	251,735	**246,337**	**5,398**
Expenditures:			
Principal	210,000	210,000	0
Interest	36,338	36,337	1
COP Reserve	0	7,500	(7,500)
Total Expenditures	246,338	**253,837**	**(7,499)**
Receipts Over (Under) Expenditures	5,397		
Unencumbered Cash, Beginning	4,782		
Unencumbered Cash, Ending	**$ 10,179**		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 160,224	160,328	(104)
Delinquent Tax	2,219	0	2,219
Motor Vehicle Tax	18,771	11,096	7,675
Recreational Vehicle Tax	623	325	298
16/20M Tax	4,077	2,208	1,869
Commercial Vehicle Tax	2,071	1,044	1,027
Watercraft Tax	82	75	7
Charges for Services	471,413	418,000	53,413
Insurance Proceeds	164,541	164,541	0
Grants	12,500	0	12,500
Miscellaneous	314	0	314
Reimbursed Expense	5,817	0	5,817
Total Receipts	842,652	**757,617**	**85,035**
Expenditures:			
Personal Services	282,928	300,000	(17,072)
Contractual Services	94,445	84,600	9,845
Commodities	131,918	146,000	(14,082)
Capital Outlay	10,017	6,500	3,517
Lease Payments	104,762	64,500	40,262
Transfer to Lanfill Equipment Reserve	175,830	198,300	(22,470)
Total Expenditures	799,900	**799,900**	**0**
Receipts Over (Under) Expenditures	42,752		
Unencumbered Cash, Beginning	254,069		
Unencumbered Cash, Ending	**$ 296,821**		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem Property Tax	$ 234,956	235,215	(259)
Delinquent Tax	2,423	0	2,423
Motor Vehicle Tax	17,877	11,877	6,000
Recreational Vehicle Tax	599	348	251
16/20M Tax	2,913	2,363	550
Commercial Vehicle Tax	1,775	1,117	658
Watercraft	88	80	8
Charges for Services	324,375	318,000	6,375
Reimbursed Expense	11,544	0	11,544
Transfer from Ambulance Equipment	5,000	0	5,000
Total Receipts	601,550	**569,000**	**32,550**
Expenditures:			
Personal Services	368,306	370,000	(1,694)
Contractual Services	103,083	76,000	27,083
Commodities	70,612	62,000	8,612
Capital Outlay	283	33,000	(32,717)
Property Lease Payment	10,943	0	10,943
Transfer to Ambulance Equipment	15,000	28,000	(13,000)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	11,544	(11,544)
Total Expenditures	568,227	**580,544**	**(12,317)**
Receipts Over (Under) Expenditures	33,323		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	**$ 33,323**		

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Solid Waste and Landfill Equipment	County Equipment Reserve	Special Road and Bridge Improvement	Ambulance Equipment
Receipts:				
Transfer from Ambulance	$ 0	0	0	15,000
Transfer from Election	0	0	0	0
Transfer from General	0	37,059	0	0
Transfer from Landfill and Solid Waste	175,830	0	0	0
Grants	0	0	0	6,904
Transfer from Road and Bridge	0	0	558,987	0
Total Receipts	175,830	37,059	558,987	21,904
Expenditures:				
Contractual Services	0	0	49,250	0
Capital Outlay	0	2,943	290,525	252,767
Transfer to EMS-Ambulance	0	0	0	5,000
Total Expenditures	0	2,943	339,775	257,767
Receipts Over (Under) Expenditures	175,830	34,116	219,212	(235,863)
Unencumbered Cash, Beginning	0	328,098	501,243	245,443
Unencumbered Cash, Ending	**$ 175,830**	**362,214**	**720,455**	**9,580**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Insurance Reserve	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology
Receipts:				
Fees	$ 0	6,292	1,573	1,573
Employee Contributions	93,625	0	0	0
Transfer from Employee Benefits	1,117,737	0	0	0
Interest on Idle Funds	1,010	0	0	0
Reimbursed Expense	311,461	0	0	0
Total Receipts	1,523,833	6,292	1,573	1,573
Expenditures:				
Health Insurance Premiums	549,547	0	0	0
Health Insurance Claims	964,707	0	0	0
Contractual Services	9,737	0	0	0
Capital Outlay	0	7,521	0	1,959
Total Expenditures	1,523,991	7,521	0	1,959
Receipts Over (Under) Expenditures	(158)	(1,229)	1,573	(386)
Unencumbered Cash, Beginning	498,892	91,809	12,621	4,404
Unencumbered Cash, Ending	$ **498,734**	**90,580**	**14,194**	**4,018**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Attorney's Training	Law Enforcement Trust	Diversion	Sheriff VIN
Receipts:				
Fees	$ 1,538	2,263	14,040	0
Reimbursed Expense	0	0	900	0
Miscellaneous	1,013	4,930	753	0
Insurance Proceeds	0	61,073	0	0
Sheriff VINS	0	0	0	9,220
Total Receipts	2,551	68,266	15,693	9,220
Expenditures:				
Contractual Services	2,287	9,250	8,103	0
Commodities	0	1,069	0	11,946
Capital Outlay	0	54,022	0	0
Total Expenditures	2,287	64,341	8,103	11,946
Receipts Over (Under) Expenditures	264	3,925	7,590	(2,726)
Unencumbered Cash, Beginning	12,790	8,367	32,055	3,895
Unencumbered Cash, Ending	$ **13,054**	**12,292**	**39,645**	**1,169**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	PCED SPF Reserve	PCED E Community	County Health Grants	EMPG
Receipts:				
Grants	$ 0	125,000	67,310	17,333
Miscellaneous	0	900	0	0
Loan Payments	74,376	100,780	0	0
Reimbursed Expenses	4,205	0	0	0
Transfer from Economic Development	241,484	0	0	0
Total Receipts	320,065	226,680	67,310	17,333
Expenditures:				
Grant Expenses	0	0	51,288	6,160
Business Loans	127,769	125,000	0	0
Contractual Services	100,812	101,382	0	0
Total Expenditures	228,581	226,382	51,288	6,160
Receipts Over (Under) Expenditures	91,484	298	16,022	11,173
Unencumbered Cash, Beginning	1,162,004	13,393	20,523	47,144
Unencumbered Cash, Ending	$ **1,253,488**	**13,691**	**36,545**	**58,317**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		COVID-19 Grant	SPARK Grant	ARPA Grant
Receipts:				
Federal Aid	$	121,899	50,000	558,322
Interest on Idle Funds		0	0	99
Grants		0	0	0
Total Receipts		121,899	50,000	558,421
Expenditures:				
Personal Services		0	0	161,656
Contractual Services		195,911	50,000	0
Commodities		0	0	219
Capital Outlay		0	0	133,837
Reimbursement to General Fund		0	0	0
Payments to Other Governments & Non-profits		0	0	0
Total Expenditures		195,911	50,000	295,712
Receipts Over (Under) Expenditures		(74,012)	0	262,709
Unencumbered Cash, Beginning		75,626	0	122,578
Unencumbered Cash, Ending	$	**1,614**	**0**	**385,287**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Donations	Municipalities Fighting Addiction	EMS/Health/ Em Mgmt Bldg Project
Receipts:			
Interest on Idle Funds	$ 0	0	10
Grants	0	969	0
Donations	0	0	0
Total Receipts	0	969	10
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Contractual Outlay	0	0	0
Total Expenditures	0	0	0
Receipts Over (Under) Expenditures	0	969	10
Unencumbered Cash, Beginning	13,912	0	3,470
Unencumbered Cash, Ending	$ **13,912**	**969**	**3,480**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	EMS - CPR Fund	EMS Memorial Phillipsburg	EMS Memorial Logan	Veterans Memorial
Receipts:				
State Aid	$ 8,050	0	0	0
Donations and Fees	13,753	20	0	0
Total Receipts	21,803	20	0	0
Expenditures:				
Capital Outlay	0	0	0	0
Operations	21,816	2,416	0	0
Total Expenditures	21,816	2,416	0	0
Receipts Over (Under) Expenditures	(13)	(2,396)	0	0
Unencumbered Cash, Beginning	1,208	2,925	1,087	4,106
Unencumbered Cash, Ending	$ **1,195**	**529**	**1,087**	**4,106**

PHILLIPS COUNTY, KANSAS
Any Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Special Vehicle	Worthless Check Administrative Fee	Law Enforcement Forfeiture Trust	Prosecutor's Forfeiture Trust
Receipts:				
Fees	$ 56,800	60	0	0
Forfeitures	0	0	0	0
Miscellaneous	1,502	0	0	0
Total Receipts	58,302	60	0	0
Expenditures:				
Personal Services	18,586	0	0	0
Contractual Services	22,111	0	72	0
Commodities	6,700	0	0	0
Capital Outlay	0	0	0	0
Reimbursement to Commercial Vehicle Tax	8,222	0	0	0
Transfer to General	0	0	0	0
Total Expenditures	55,619	0	72	0
Receipts Over (Under) Expenditures	2,683	60	(72)	0
Unencumbered Cash, Beginning	0	1,579	72	719
Unencumbered Cash, Ending	$ **2,683**	**1,639**	**0**	**719**

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 8,100,847	12,520,110	12,175,183	8,445,774
Advance Tax	446	1,860	2,306	0
Motor Vehicle License	5,572	640,185	639,848	5,909
Sales Tax	34,614	659,238	664,922	28,930
Motor Vehicle Tax	413,406	877,758	1,253,169	37,995
Recreational Vehicle Tax	14,609	26,403	41,207	(195)
Commercial Vehicle Tax	45,128	157,531	181,222	21,437
Delinquent Personal Tax	778	17,707	17,770	715
Special Mineral Tax	3,845	13,663	0	17,508
County Sale	64,886	170,837	159,600	76,123
Tax Escrow	378	32,861	32,706	533
Neighborhood Revitalization	200	293,228	292,221	1,207
Interest on Investments	0	30,707	30,707	0
Interest on Taxes	0	44,966	44,966	0
Insufficient Funds Check	(2,820)	21,640	18,820	0
Antique Tax	135	10,274	10,097	312
Total Distributable Funds	8,682,024	15,518,968	15,564,744	8,636,248
State Funds:				
Education Building	0	80,705	80,705	0
Institutional Building	0	40,353	40,353	0
Total State Funds	0	121,058	121,058	0
Subdivision Funds:				
Libraries	0	95,445	95,445	0
Irrigation Districts	0	74,248	74,248	0
Cities	0	1,561,241	1,561,127	114
Townships	0	53,696	53,684	12
School Districts	0	3,433,680	3,434,007	(327)
Cemeteries	0	4,686	4,686	0
Extension District	0	157,335	157,335	0
Fire Districts	5,199	217,004	221,087	1,116
Total Subdivision Funds	5,199	5,597,335	5,601,619	915

PHILLIPS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	$ 6,550	45,291	45,436	6,405
Register of Deeds	142	61,658	54,571	7,229
Clerk of District Court	11,779	262,713	262,810	11,682
County Treasurer:				
Corporate Plan Employee Claims	25,818	740	0	26,558
Heritage Trust	5,109	3,146	5,109	3,146
County Officer Fees	0	108,857	108,857	0
Cereal Malt Beverage Stamp	1,232	170	0	1,402
Payroll Withholding	1,670	2,757,614	2,751,100	8,184
Over/Under	0	0	0	0
Sale of Stray Livestock	799	0	0	799
Total Officer Accounts	53,099	3,240,189	3,227,883	65,405
Total Agency Funds	**$ 8,740,322**	**24,477,550**	**24,515,304**	**8,702,568**