

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement with Independent Auditor's Report
For the Year Ended December 31, 2012

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Financial Statement with Independent Auditor's Report
For the Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

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

711 3rd Street
P.O. Box 266
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We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Phillips, Phillipsburg, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

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Stockton, KS 67669-0508
(785) 425-6764
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Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

230 Main St.
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Quinter, KS 67752-0412
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Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Phillips County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

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, 2012, 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.

Report on 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 cash receipts and expenditures-actual and budget and regulatory basis summary of cash receipts and cash 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
July 1, 2013

PHILLIPS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

STATEMENT 1
 Page 1

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------------|---|---|-----------|--------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | | |
| General Funds | | | | | | | |
| General | \$ 0 | 0 | 1,838,091 | 1,613,805 | 224,286 | 10,950 | 235,236 |
| Special Purpose Funds | | | | | | | |
| Road and Bridge | 0 | 0 | 2,075,918 | 2,075,918 | 0 | 3,751 | 3,751 |
| Historical Society | 256 | 0 | 10,112 | 10,200 | 168 | 0 | 168 |
| Conservation | 450 | 0 | 13,764 | 14,000 | 214 | 0 | 214 |
| Election | 19,185 | 0 | 36,637 | 47,134 | 8,688 | 0 | 8,688 |
| Appraiser's Cost | 11,130 | 0 | 111,221 | 110,920 | 11,431 | 0 | 11,431 |
| Noxious Weed | 0 | 0 | 256,935 | 256,935 | 0 | 0 | 0 |
| Noxious Weed Capital Outlay | 32,734 | 0 | 22,812 | 3,479 | 52,067 | 0 | 52,067 |
| County Health | 25,834 | 0 | 380,837 | 382,262 | 24,409 | 42 | 24,451 |
| Employee Benefits | 0 | 0 | 2,411,641 | 1,612,278 | 799,363 | 46,400 | 845,763 |
| Special Alcohol Program | 41,389 | 0 | 5,081 | 4,462 | 42,008 | 0 | 42,008 |
| County Hospital | 5,524 | 0 | 330,241 | 332,720 | 3,045 | 0 | 3,045 |
| Mental Health | 0 | 0 | 44,884 | 44,884 | 0 | 0 | 0 |
| Mental Retardation | 0 | 0 | 56,479 | 56,479 | 0 | 0 | 0 |
| Economic Development | 4,894 | 0 | 527,167 | 526,603 | 5,458 | 172 | 5,630 |
| County Fair | 587 | 0 | 24,684 | 25,000 | 271 | 0 | 271 |
| Tourism and Convention | 0 | 0 | 16,386 | 16,386 | 0 | 0 | 0 |
| Local Emergency Planning Committee | 5,286 | 0 | 0 | 1,938 | 3,348 | 0 | 3,348 |
| Emergency 911 | 55,952 | 0 | 5,452 | 21,146 | 40,258 | 0 | 40,258 |
| Wireless 911 | 47,413 | 0 | 2,037 | 593 | 48,857 | 0 | 48,857 |
| Phillips County 911 | 0 | 0 | 41,040 | 0 | 41,040 | 0 | 41,040 |

(Continued)

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

PHILLIPS COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Page 2

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|---|-------------------|------------------|--|--|------------------------|
| Special Machinery and Equipment | \$ 113,352 | 35,986 | 136,085 | 73,239 | 212,184 | 0 | 212,184 |
| County Equipment Reserve | 334,371 | 0 | 74,100 | 104,943 | 303,528 | 5,955 | 309,483 |
| County Health Grants | 1,753 | 0 | 36,160 | 15,568 | 22,345 | 129 | 22,474 |
| Special Vehicle | 0 | 0 | 66,326 | 66,326 | 0 | 0 | 0 |
| Register of Deeds Technology | 54,443 | 0 | 7,782 | 390 | 61,835 | 0 | 61,835 |
| Attorney's Training | 8,186 | 0 | 1,095 | 547 | 8,734 | 0 | 8,734 |
| Law Enforcement Trust | 4,692 | 0 | 3,485 | 3,000 | 5,177 | 0 | 5,177 |
| Diversion | 7,753 | 0 | 3,037 | 9,271 | 1,519 | 0 | 1,519 |
| PCED Grant & Loan | 317,200 | 0 | 277,176 | 358,850 | 235,526 | 23,000 | 258,526 |
| EMPG | 16 | 0 | 0 | 0 | 16 | 0 | 16 |
| SCIP Grant | 36,701 | 0 | 0 | 36,701 | 0 | 0 | 0 |
| Hazard Mitigation Grant | 0 | 0 | 17,975 | 16,766 | 1,209 | 0 | 1,209 |
| Edgett Donation | 0 | 0 | 99,931 | 6,113 | 93,818 | 0 | 93,818 |
| Donations | 18,673 | 0 | 59,100 | 39,956 | 37,817 | 0 | 37,817 |
| Bond and Interest Funds | | | | | | | |
| Retirement Home Bond & Interest | 0 | 0 | 106 | 106 | 0 | 0 | 0 |
| Hospital Bonds | 0 | 0 | 30,000 | 30,000 | 0 | 0 | 0 |
| Assisted Living Debt Service | 2,614 | 0 | 161,779 | 162,044 | 2,349 | 0 | 2,349 |
| Business Funds | | | | | | | |
| Solid Waste and Landfill | 261,215 | 0 | 508,192 | 490,834 | 278,573 | 63 | 278,636 |
| EMS-Ambulance | 48,668 | 0 | 378,952 | 427,620 | 0 | 0 | 0 |
| Ambulance Equipment | 9,391 | 0 | 83,246 | 21,396 | 71,241 | 0 | 71,241 |
| Trust Funds | | | | | | | |
| Revolving Loan | 323,238 | 0 | 20,377 | 2,227 | 341,388 | 0 | 341,388 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 1,792,900</u> | <u>35,986</u> | <u>10,176,323</u> | <u>9,023,039</u> | <u>2,982,170</u> | <u>90,462</u> | <u>3,072,632</u> |

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

PHILLIPS COUNTY, KANSAS
 Composition of Cash
 Regulatory Basis
For the Year Ended December 31, 2012

STATEMENT 1
 Page 3

| | | |
|--|----|-------------------------|
| Cash on Hand | | |
| Treasurer | \$ | 500 |
| Register of Deeds | | 20 |
| Landfill | | 100 |
| Interfund Reimbursements | | 8,542 |
| | | |
| First National Bank and Trust - Phillipsburg, Kansas | | |
| NOW Accounts | | 494,252 |
| Checking Accounts | | 31,278 |
| Money Market Account | | 5,800,323 |
| Certificates of Deposit | | 873,000 |
| | | |
| Farmers National Bank - Agra, Kansas | | |
| Money Market Account | | 485,054 |
| Certificates of Deposit | | 500,000 |
| | | |
| Farmers State Bank - Phillipsburg, Kansas | | |
| Money Market Account | | 412,504 |
| Certificates of Deposit | | 500,000 |
| | | |
| First National Bank and Trust - Trust Department, Phillipsburg, Kansas | | |
| Revolving Loan Fund | | <u>341,388</u> |
| | | |
| Total Cash and Investments | | 9,446,961 |
| | | |
| Less Agency Funds per Schedule 3 | | <u>(6,374,329)</u> |
| | | |
| Total Reporting Entity (Excluding Agency Funds) | \$ | <u><u>3,072,632</u></u> |

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

PHILLIPS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2012

1. Summary of Significant Accounting Policies

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). The following related municipal entities are not included in the financial statement:

Phillips County Hospital. The Phillips County Hospital Board is appointed by the County Commission to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The Hospital Board must obtain approval from the County Commission for bond issuances. Phillips County Hospital issues separately audited financial statements that may be obtained from the Chief Financial Officer, P.O. Box 607, Phillipsburg, KS 67661.

Phillips County Fair Board. The Phillips County Fair Board is organized and operated under K.S.A. 2-132 to operate a county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Unaudited financial reports for the Phillips County Fair Board can be obtained by contacting the Treasurer at 225 State Street, Phillipsburg, KS 67661.

Phillips County Retirement Center. The Phillips Co. Retirement Center is a not-for-profit organization dedicated to serving the elderly, disabled or disadvantaged persons of Phillipsburg and surrounding communities with physical, mental, social, and spiritual assistance and care. The Retirement Center is governed by a volunteer Board of Directors consisting of 5 voting members elected from Phillips County. The County levies 2 mills annually to assist in the payment of the debt on the assisted living segment of the Phillips County Retirement Center. The Phillips County Retirement Center issues separately audited financial statements that may be obtained from the Administrator, P.O. Box 628, Phillipsburg, KS 67661.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2012:

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific 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.)

Trust fund – funds used to report assets held in trust for benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, 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 revenues 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 mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General, Road & Bridge, Landfill, EMS-Ambulance, County Health, Noxious Weed, Election, Mental Health, Mental Retardation, Retirement Home Bonds, Tourism & Promotion, and Economic Development were amended in this manner during the year ended December 31, 2012.

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, revenues 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:

| | Statutory Authority for Exemption |
|---------------------------------|--------------------------------------|
| Special Purpose Funds: | |
| Mental Health | K.S.A. 19-4007 |
| Mental Retardation | K.S.A. 19-4007 |
| County Equipment Reserve | K.S.A. 19-119 |
| Special Machinery and Equipment | K.S.A. 68-141g |
| Special Vehicle | K.S.A. 8-145 |
| Register of Deeds Technology | K.S.A. 28-115a |
| Attorney's Training | K.S.A. 28-170a |
| Law Enforcement Trust | K.S.A. 60-4117(d)(2) |
| Diversion | K.S.A. 19-4803 |
| Donations | K.S.A. 79-2925 |
| Hansen ADT Grant | K.S.A. 12-1663 |
| PCED Grant & Loan | K.S.A. 12-1663 |
| EMPG | K.S.A. 12-1663 |
| SCIP Grant | K.S.A. 12-1663 |
| County Health Grants | K.S.A. 12-1663 |
| Hazard Mitigation Grant | K.S.A. 12-1663 |
| Edgett Donation | K.S.A. 79-2925 |
| Business Fund: | |
| Ambulance Equipment | K.S.A. 12-110d |

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. 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 the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$9,096,411 and the bank balance was \$9,535,650. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$818,586 was covered by federal depository insurance and \$8,717,064 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, 2012, the County held no investments except for certificates of deposit which are considered as a component of deposits.

3. **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 Kansas law. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

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

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

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

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

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

A maximum of 240 hours vacation pay may be accumulated and carried over each year. The cost of accumulated vacation pay as of December 31, 2012 was \$117,411.

The County's policy regarding sick leave is to allow employees to accumulate one day per month and carry over to the next calendar year a maximum of 120 days of sick leave. Employees are not entitled to any compensation for unused sick leave upon termination, however, if the employee is retiring at or after age sixty-two (62) the employee will be paid for one-half of accumulated unused sick leave. The cost of one-half of the accumulated sick leave as of December 31, 2012 was \$146,945.

5. **Special Items**

Revolving Loan Fund. Phillips County received a \$200,000 Kansas Small Cities Program Community Development Block Grant in 1986 for the purpose of establishing a Revolving Loan Fund to provide loans to businesses in Phillips County for which the loan proceeds would result in the creation and/or retention of jobs. No loans were outstanding as of December 31, 2012.

6. **Interfund Transactions**

Operating transfers were as follows:

| <u>From</u> | <u>To</u> | <u>Regulatory Authority</u> | <u>Amount</u> |
|----------------------|---------------------------------|---------------------------------|---------------|
| General | Equipment Reserve | K.S.A. 19-119 | \$ 69,178 |
| Ambulance | Ambulance Equipment | K.S.A. 12-110d | 67,627 |
| Road and Bridge | Special Machinery and Equipment | K.S.A. 68-141g | 136,085 |
| Noxious Weed | Noxious Weed Capital Outlay | K.S.A. 2-1318 | 22,812 |
| Appraisers Cost | Equipment Reserve | K.S.A. 19-119 | 4,922 |
| Equipment Reserve | General | K.S.A. 19-119 | 26,253 |
| Economic Development | PCED Grant and Loan | K.S.A. 79-2934 | 266,479 |
| Special Vehicle | General | K.S.A. 8-145 | 19,037 |

7. **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 66 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 59 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.

8. **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.

9. **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 landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County is incurring a liability based on the future closure and post closure care costs that will be incurred for the remaining twenty-nine years of the required monitoring period.

The engineer estimates of closure and post-closure care liability at year-end would be \$229,377. 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 and post closure care in 2012. 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 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 \$183,645. This liability is based on the use of 30.80 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$412,605 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 2012. The County expects the landfill to continue to operate for approximately fifty-seven 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.

10. Long-term Debt

Changes in long-term liabilities for Phillips County, Kansas for the year ended December 31, 2012, were as follows:

| <u>Issue</u> | <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|---|-----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|-----------------------------|----------------------------|-----------------------|
| Revenue Bonds: | | | | | | | | | |
| Series 2006 - Hospital | 0.00% | 01/26/06 | \$ 300,000 | 1/26/16 | \$ 150,000 | 0 | 30,000 | 120,000 | 0 |
| Certificates of Participation: | | | | | | | | | |
| Series 2007 Assisted Living Facility | 4.85% | 07/01/07 | 1,545,000 | 11/01/22 | 1,382,500 | 0 | 87,500 | 1,295,000 | 67,051 |
| KDOT Loans: | | | | | | | | | |
| Revolving Loan | 3.93% | 08/14/06 | 477,191 | 08/01/26 | 324,761 | 0 | 32,961 | 291,800 | 12,763 |
| Capital Leases: | | | | | | | | | |
| GIS Equipment | 3.60% | 01/28/08 | 34,269 | 08/13/12 | 14,440 | 0 | 7,093 | 7,347 | 520 |
| Landfill Skid Steer | 3.60% | 01/07/08 | 23,896 | 11/12/14 | 10,068 | 0 | 4,945 | 5,123 | 363 |
| Wheel Loader | 3.50% | 01/05/09 | 183,737 | 01/10/14 | 114,293 | 0 | 36,797 | 77,496 | 4,000 |
| Landfill Compactor | 3.50% | 02/23/09 | 212,000 | 09/15/16 | 131,545 | 0 | 42,352 | 89,193 | 4,604 |
| Caterpillar Reclaimer | 3.50% | 09/08/09 | 269,000 | 09/30/16 | 139,118 | 0 | 68,356 | 70,762 | 4,882 |
| Heating & Air Conditioning Improvements | 2.95% | 10/06/10 | 350,000 | 08/05/13 | <u>284,005</u> | <u>0</u> | <u>67,919</u> | <u>216,086</u> | <u>8,401</u> |
| Total Capital Leases | | | | | <u>693,469</u> | <u>0</u> | <u>227,462</u> | <u>466,007</u> | <u>22,770</u> |
| Total Contractual Indebtedness | | | | | <u><u>2,550,730</u></u> | <u><u>0</u></u> | <u><u>377,923</u></u> | <u><u>2,172,807</u></u> | <u><u>102,584</u></u> |

10. Long-term Debt - (Continued)

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

| | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018-2022</u> | <u>Total</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| PRINCIPAL | | | | | | | |
| Revenue Bonds: | | | | | | | |
| Series 2006 - Hospital | \$ 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0 | 120,000 |
| Certificates of Participation: | | | | | | | |
| Series 2007 Assisted Living Facility | 91,500 | 96,000 | 100,500 | 105,500 | 111,000 | 790,500 | 1,295,000 |
| KDOT Loans: | | | | | | | |
| Revolving Loan | 34,257 | 35,603 | 37,002 | 38,456 | 39,967 | 106,515 | 291,800 |
| Capital Leases: | | | | | | | |
| GIS Equipment | 7,347 | 0 | 0 | 0 | 0 | 0 | 7,347 |
| Landfill Skid Steer | 5,123 | 0 | 0 | 0 | 0 | 0 | 5,123 |
| Wheel Loader | 38,078 | 39,418 | 0 | 0 | 0 | 0 | 77,496 |
| Landfill Compactor | 43,825 | 45,368 | 0 | 0 | 0 | 0 | 89,193 |
| Caterpillar Reclaimer | 70,762 | 0 | 0 | 0 | 0 | 0 | 70,762 |
| Heating & Air Conditioning Improvements | <u>69,945</u> | <u>72,008</u> | <u>74,133</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>216,086</u> |
| Total Capital Leases | <u>235,080</u> | <u>156,794</u> | <u>74,133</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>466,007</u> |
| TOTAL PRINCIPAL | <u>390,837</u> | <u>318,397</u> | <u>241,635</u> | <u>173,956</u> | <u>150,967</u> | <u>897,015</u> | <u>2,172,807</u> |

10. Long-term Debt - (Continued)

| | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018-2022</u> | <u>Total</u> |
|---|-------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| INTEREST | | | | | | | |
| Revenue Bonds: | | | | | | | |
| Series 2006 - Hospital | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of Participation: | | | | | | | |
| Series 2007 Assisted Living Facility | 62,808 | 58,370 | 53,714 | 48,839 | 43,723 | 132,332 | 399,786 |
| KDOT Loans: | | | | | | | |
| Revolving Loan | 11,468 | 10,122 | 8,722 | 7,268 | 5,757 | 7,597 | 50,934 |
| Capital Leases: | | | | | | | |
| GIS Equipment | 265 | 0 | 0 | 0 | 0 | 0 | 265 |
| Landfill Skid Steer | 185 | 0 | 0 | 0 | 0 | 0 | 185 |
| Wheel Loader | 2,720 | 1,380 | 0 | 0 | 0 | 0 | 4,100 |
| Landfill Compactor | 3,130 | 1,588 | 0 | 0 | 0 | 0 | 4,718 |
| Caterpillar Reclaimer | 2,477 | 0 | 0 | 0 | 0 | 0 | 2,477 |
| Heating & Air Conditioning Improvements | 6,375 | 4,311 | 2,187 | 0 | 0 | 0 | 12,873 |
| Total Capital Leases | <u>15,152</u> | <u>7,279</u> | <u>2,187</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24,618</u> |
| TOTAL INTEREST | <u>89,428</u> | <u>75,771</u> | <u>64,623</u> | <u>56,107</u> | <u>49,480</u> | <u>139,929</u> | <u>475,338</u> |
| TOTAL PRINCIPAL AND INTEREST | <u>\$ 480,265</u> | <u>394,168</u> | <u>306,258</u> | <u>230,063</u> | <u>200,447</u> | <u>1,036,944</u> | <u>2,648,145</u> |

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

PHILLIPS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

SCHEDULE 1

| Description | 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 | \$ 1,780,253 | 20,430 | 1,800,683 | 1,613,805 | (186,878) |
| Special Purpose Funds | | | | | |
| Road and Bridge | 2,073,220 | 5,132 | 2,078,352 | 2,075,918 | (2,434) |
| Historical Society | 10,200 | 0 | 10,200 | 10,200 | 0 |
| Conservation | 14,000 | 0 | 14,000 | 14,000 | 0 |
| Election | 56,000 | 0 | 56,000 | 47,134 | (8,866) |
| Appraiser's Cost | 110,920 | 0 | 110,920 | 110,920 | 0 |
| Noxious Weed | 299,612 | 0 | 299,612 | 256,935 | (42,677) |
| Noxious Weed Capital Outlay | 63,162 | 0 | 63,162 | 3,479 | (59,683) |
| County Health | 399,500 | 0 | 399,500 | 382,262 | (17,238) |
| Employee Benefits | 2,371,500 | 0 | 2,371,500 | 1,612,278 | (759,222) |
| Special Alcohol Program | 28,571 | 0 | 28,571 | 4,462 | (24,109) |
| County Hospital | 332,720 | 0 | 332,720 | 332,720 | 0 |
| Mental Health | 44,600 | 0 | 44,600 | 44,884 | * |
| Mental Retardation | 56,500 | 0 | 56,500 | 56,479 | * |
| Economic Development | 541,000 | 14,602 | 555,602 | 526,603 | (28,999) |
| County Fair | 25,000 | 0 | 25,000 | 25,000 | 0 |
| Tourism and Convention | 18,000 | 0 | 18,000 | 16,386 | (1,614) |
| Local Emergency Planning Committee | 6,405 | 0 | 6,405 | 1,938 | (4,467) |
| Emergency 911 | 59,814 | 0 | 59,814 | 21,146 | (38,668) |
| Wireless 911 | 37,335 | 0 | 37,335 | 593 | (36,742) |
| Phillips County 911 | 0 | 0 | 0 | 0 | 0 |
| Bond and Interest Funds | | | | | |
| Retirement Home Bond & Interest | 150 | 0 | 150 | 106 | (44) |
| Hospital Bonds | 30,000 | 0 | 30,000 | 30,000 | 0 |
| Assisted Living Debt Service | 0 | 0 | 164,551 | 162,044 | (2,507) |
| Business Funds | | | | | |
| Solid Waste and Landfill | 549,853 | 0 | 549,853 | 490,834 | (59,019) |
| EMS-Ambulance | 480,000 | 12,294 | 492,294 | 427,620 | (64,674) |

* 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, 2012

| Cash Receipts: | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---------------------------------|------------------|------------------|-----------------------------|
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 1,029,241 | 1,013,697 | 15,544 |
| Delinquent Tax | 9,234 | 5,823 | 3,411 |
| Motor Vehicle Tax | 100,178 | 110,208 | (10,030) |
| Recreational Vehicle Tax | 2,460 | 2,847 | (387) |
| 16/20M Tax | 12,870 | 19,104 | (6,234) |
| In Lieu (IRB's) | 28,165 | 26,500 | 1,665 |
| Intangible Tax | 43,344 | 44,856 | (1,512) |
| Intergovernmental | | | |
| Mineral Production | 9,682 | 5,000 | 4,682 |
| District Coroner | 544 | 440 | 104 |
| Licenses, Fees and Permits | | | |
| Mortgage Registration | 126,549 | 127,000 | (451) |
| County Officer Fees | 19,150 | 24,000 | (4,850) |
| Filing Fees | 2,156 | 150 | 2,006 |
| CMB Fees | 300 | 200 | 100 |
| Game License Fees | 297 | 150 | 147 |
| Sheriff VIN Fees | 7,106 | 3,800 | 3,306 |
| Prisoner Care | 586 | 0 | 586 |
| Antique Fee | 4,172 | 1,900 | 2,272 |
| Other Fees | 10,898 | 6,500 | 4,398 |
| Copies | 1,916 | 2,000 | (84) |
| Charges for Services | | | |
| City Law Enforcement Contract | 278,226 | 282,078 | (3,852) |
| Emergency Management | 12,000 | 12,000 | 0 |
| Grants | 2,450 | 0 | 2,450 |
| Federal Energy Grant | 15,000 | 0 | 15,000 |
| Federal Mitigation Grant | 9,188 | 0 | 9,188 |
| Miscellaneous | 12,477 | 16,000 | (3,523) |
| Interest on Idle Funds | 16,198 | 30,000 | (13,802) |
| Interest on Tax Collections | 17,984 | 11,000 | 6,984 |
| Transfer from Special Vehicle | 19,037 | 10,000 | 9,037 |
| Transfer from Equipment Reserve | 26,253 | 0 | 26,253 |
| Reimbursed Expense | 20,430 | 0 | 20,430 |
| | | | |
| Total Cash Receipts | <u>1,838,091</u> | <u>1,755,253</u> | <u>82,838</u> |

(Continued)

PHILLIPS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| (Continued) | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|--|-----------------------|----------------------|-----------------------------|
| Expenditures: | | | |
| County Commissioners | \$ 65,102 | 60,000 | 5,102 |
| County Clerk | 81,900 | 83,250 | (1,350) |
| County Treasurer | 142,559 | 136,000 | 6,559 |
| County Attorney | 65,181 | 50,000 | 15,181 |
| County Counselor | 27,023 | 22,000 | 5,023 |
| Register of Deeds | 49,074 | 43,026 | 6,048 |
| Sheriff | 620,454 | 669,000 | (48,546) |
| Unified Court - Operating | 20,125 | 21,000 | (875) |
| Unified Court - Attorney | 14,502 | 35,000 | (20,498) |
| Unified Court - CASA | 3,000 | 3,000 | 0 |
| Courthouse General | 216,834 | 260,000 | (43,166) |
| Coroner | 5,601 | 2,500 | 3,101 |
| Emergency Preparedness | 38,400 | 50,720 | (12,320) |
| Data Processing | 40,292 | 50,000 | (9,708) |
| Area Agency on Aging | 5,000 | 5,000 | 0 |
| Senior Companion Program | 3,937 | 3,937 | 0 |
| Juvenile Detention | 1,000 | 1,000 | 0 |
| NWKS Domestic & Sexual Violence | 500 | 500 | 0 |
| GIS Mapping | 54,988 | 58,000 | (3,012) |
| Hazard Mitigation Matching | 12,835 | 0 | 12,835 |
| Transfer to County Equipment Reserve | 69,178 | 150,000 | (80,822) |
| Energy Lease Payments | 76,320 | 76,320 | 0 |
| Adjustment for Qualifying Budget Credit: Reimbursed Expense | <u>0</u> | <u>20,430</u> | <u>(20,430)</u> |
| Total Expenditures | <u>1,613,805</u> | <u>1,800,683</u> | <u>(186,878)</u> |
| Cash Receipts Over (Under) Expenditures | 224,286 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 224,286</u> | | |

PHILLIPS COUNTY, KANSAS

ROAD & BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|--|----------------------|----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 1,443,467 | 1,421,687 | 21,780 |
| Delinquent Tax | 14,360 | 12,213 | 2,147 |
| Motor Vehicle Tax | 146,850 | 159,807 | (12,957) |
| Recreational Vehicle Tax | 3,607 | 4,132 | (525) |
| 16/20M Tax | 31,148 | 27,701 | 3,447 |
| Intangible Tax | 212 | 100 | 112 |
| Intergovernmental | | | |
| Special City/County Highway | 362,671 | 362,878 | (207) |
| Miscellaneous | 68,471 | 63,000 | 5,471 |
| Reimbursed Expense | <u>5,132</u> | <u>0</u> | <u>5,132</u> |
| Total Cash Receipts | <u>2,075,918</u> | <u>2,051,518</u> | <u>24,400</u> |
| Expenditures: | | | |
| Personal Services | 730,991 | 765,000 | (34,009) |
| Contractual Services | 70,971 | 178,270 | (107,299) |
| Commodities | 1,049,249 | 932,000 | 117,249 |
| Capital Outlay | 2,100 | 100,200 | (98,100) |
| Equipment Lease | 40,798 | 97,750 | (56,952) |
| Kansas Department of Transportation Loan Principal | 32,961 | 0 | 32,961 |
| Kansas Department of Transportation Loan Interest | 12,763 | 0 | 12,763 |
| Transfer to Special Machinery and Equipment | 136,085 | 0 | 136,085 |
| Adjustment for Qualifying Budget Credit: | | | |
| Reimbursed Expense | <u>0</u> | <u>5,132</u> | <u>(5,132)</u> |
| Total Expenditures | <u>2,075,918</u> | <u>2,078,352</u> | <u>(2,434)</u> |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | | |

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|----------|--------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 8,865 | 8,715 | 150 |
| Delinquent Tax | 91 | 51 | 40 |
| Motor Vehicle Tax | 907 | 987 | (80) |
| Recreational Vehicle Tax | 22 | 26 | (4) |
| 16/20M Tax | 227 | 171 | 56 |
| Total Cash Receipts | 10,112 | 9,950 | 162 |
| Expenditures: | | | |
| Appropriations | 10,200 | 10,200 | 0 |
| Cash Receipts Over (Under) Expenditures | (88) | | |
| Unencumbered Cash, Beginning | 256 | | |
| Unencumbered Cash, Ending | \$ 168 | | |

PHILLIPS COUNTY, KANSAS

CONSERVATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------------|----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 12,062 | 11,919 | 143 |
| Delinquent Tax | 124 | 56 | 68 |
| Motor Vehicle Tax | 1,262 | 1,374 | (112) |
| Recreational Vehicle Tax | 31 | 36 | (5) |
| 16/20M Tax | <u>285</u> | <u>238</u> | <u>47</u> |
| Total Cash Receipts | <u>13,764</u> | <u>13,623</u> | <u>141</u> |
| Expenditures: | | | |
| Appropriations | <u>14,000</u> | <u>14,000</u> | <u>0</u> |
| Cash Receipts Over (Under) Expenditures | (236) | | |
| Unencumbered Cash, Beginning | <u>450</u> | | |
| Unencumbered Cash, Ending | <u>\$ 214</u> | | |

PHILLIPS COUNTY, KANSAS

ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|-----------------|---------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 31,875 | 31,415 | 460 |
| Delinquent Tax | 328 | 174 | 154 |
| Motor Vehicle Tax | 3,431 | 3,719 | (288) |
| Recreational Vehicle Tax | 84 | 96 | (12) |
| 16/20M Tax | 864 | 645 | 219 |
| Reimbursed Expense | <u>55</u> | <u>0</u> | <u>55</u> |
| Total Cash Receipts | <u>36,637</u> | <u>36,049</u> | <u>588</u> |
| Expenditures: | | | |
| Personal Services | 3,945 | 10,500 | (6,555) |
| Contractual Services | 41,310 | 42,500 | (1,190) |
| Commodities | 1,456 | 3,000 | (1,544) |
| Capital Outlay | <u>423</u> | <u>0</u> | <u>423</u> |
| Total Expenditures | <u>47,134</u> | <u>56,000</u> | <u>(8,866)</u> |
| Cash Receipts Over (Under) Expenditures | (10,497) | | |
| Unencumbered Cash, Beginning | <u>19,185</u> | | |
| Unencumbered Cash, Ending | <u>\$ 8,688</u> | | |

PHILLIPS COUNTY, KANSAS

APPRAISER'S COST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|----------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Tax | \$ 97,465 | 96,037 | 1,428 |
| Delinquent Tax | 966 | 750 | 216 |
| Motor Vehicle Tax | 9,850 | 10,733 | (883) |
| Recreational Vehicle Tax | 242 | 278 | (36) |
| 16/20M Tax | 2,013 | 1,860 | 153 |
| Miscellaneous | <u>685</u> | <u>0</u> | <u>685</u> |
| Total Cash Receipts | <u>111,221</u> | <u>109,658</u> | <u>1,563</u> |
| Expenditures: | | | |
| Personal Services | 94,945 | 98,445 | (3,500) |
| Contractual Services | 5,182 | 7,675 | (2,493) |
| Commodities | 5,666 | 3,800 | 1,866 |
| Capital Outlay | 205 | 1,000 | (795) |
| Transfer to Equipment Reserve | <u>4,922</u> | <u>0</u> | <u>4,922</u> |
| Total Expenditures | <u>110,920</u> | <u>110,920</u> | <u>0</u> |
| Cash Receipts Over (Under) Expenditures | 301 | | |
| Unencumbered Cash, Beginning | <u>11,130</u> | | |
| Unencumbered Cash, Ending | <u>\$ 11,431</u> | | |

PHILLIPS COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---|----------------|----------------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 72,614 | 73,748 | (1,134) |
| Delinquent Tax | 736 | 640 | 96 |
| Motor Vehicle Tax | 7,434 | 8,092 | (658) |
| Recreational Vehicle Tax | 183 | 209 | (26) |
| 16/20M Tax | 1,583 | 1,403 | 180 |
| Sales | 174,085 | 212,520 | (38,435) |
| Miscellaneous | 300 | 0 | 300 |
| | <u>256,935</u> | <u>296,612</u> | <u>(39,677)</u> |
| Total Cash Receipts | | | |
| Expenditures: | | | |
| Personal Services | 38,072 | 50,000 | (11,928) |
| Contractual Services | 3,581 | 5,900 | (2,319) |
| Commodities | 192,470 | 213,102 | (20,632) |
| Capital Outlay | 0 | 3,000 | (3,000) |
| Transfer to Noxious Weed Capital Outlay | 22,812 | 27,610 | (4,798) |
| | <u>256,935</u> | <u>299,612</u> | <u>(42,677)</u> |
| Total Expenditures | | | |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | | |

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|-----------|--------|-----------------------------|
| Cash Receipts: | | | |
| Miscellaneous | \$ 0 | 0 | 0 |
| Transfer from Noxious Weed | 22,812 | 27,610 | (4,798) |
| Total Cash Receipts | 22,812 | 27,610 | (4,798) |
| Expenditures: | | | |
| Capital Outlay | 3,479 | 63,162 | (59,683) |
| Transfer to Noxious Weed | 0 | 0 | 0 |
| Total Expenditures | 3,479 | 63,162 | (59,683) |
| Cash Receipts Over (Under) Expenditures | 19,333 | | |
| Unencumbered Cash, Beginning | 32,734 | | |
| Unencumbered Cash, Ending | \$ 52,067 | | |

PHILLIPS COUNTY, KANSAS

COUNTY HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------------|--------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 108,122 | 109,517 | (1,395) |
| Delinquent Tax | 939 | 426 | 513 |
| Motor Vehicle Tax | 10,882 | 12,012 | (1,130) |
| Recreational Vehicle Tax | 267 | 311 | (44) |
| 16/20M Tax | 1,128 | 2,082 | (954) |
| Charges for Services | 98,873 | 120,000 | (21,127) |
| Charges for Contracts | 20,470 | 20,870 | (400) |
| Medicare/Medicaid/SRS | 114,172 | 100,282 | 13,890 |
| RE - WIC/XIX | 25,759 | 20,000 | 5,759 |
| Miscellaneous | 210 | 14,000 | (13,790) |
| Reimbursed Expense | <u>15</u> | <u>0</u> | <u>15</u> |
| Total Cash Receipts | <u>380,837</u> | <u>399,500</u> | <u>(18,663)</u> |
| Expenditures: | | | |
| Personal Services | 259,470 | 255,500 | 3,970 |
| Contractual Services | 59,487 | 55,000 | 4,487 |
| Commodities | 63,305 | 75,000 | (11,695) |
| Capital Outlay | <u>0</u> | <u>14,000</u> | <u>(14,000)</u> |
| Total Expenditures | <u>382,262</u> | <u>399,500</u> | <u>(17,238)</u> |
| Cash Receipts Over (Under) Expenditures | (1,425) | | |
| Unencumbered Cash, Beginning | <u>25,834</u> | | |
| Unencumbered Cash, Ending | <u>\$ 24,409</u> | | |

PHILLIPS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|-----------------------|----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 2,181,525 | 2,148,602 | 32,923 |
| Delinquent Tax | 17,024 | 5,378 | 11,646 |
| Motor Vehicle Tax | 150,939 | 164,710 | (13,771) |
| Recreational Vehicle Tax | 3,707 | 4,259 | (552) |
| 16/20M Tax | 28,810 | 28,551 | 259 |
| Reimbursed Expense | <u>29,636</u> | <u>20,000</u> | <u>9,636</u> |
| Total Cash Receipts | <u>2,411,641</u> | <u>2,371,500</u> | <u>40,141</u> |
| Expenditures: | | | |
| Social Security | 194,060 | 225,000 | (30,940) |
| KPERS | 182,560 | 175,000 | 7,560 |
| KPERS Insurance | 18,676 | 21,000 | (2,324) |
| Health Insurance Cost | 488,602 | 500,000 | (11,398) |
| Health Insurance Claims | 639,922 | 1,280,000 | (640,078) |
| Health Insurance Consulting Services | 0 | 7,500 | (7,500) |
| Life Insurance | 3,347 | 3,000 | 347 |
| Unemployment | 2,162 | 5,000 | (2,838) |
| Workers Compensation | <u>82,949</u> | <u>155,000</u> | <u>(72,051)</u> |
| Total Expenditures | <u>1,612,278</u> | <u>2,371,500</u> | <u>(759,222)</u> |
| Cash Receipts Over (Under) Expenditures | 799,363 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 799,363</u> | | |

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|-------------------------|---------------|-----------------------------|
| Cash Receipts: | | | |
| Local Alcoholic Liquor Tax | \$ 5,081 | 5,867 | (786) |
| Miscellaneous | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Income | <u>5,081</u> | <u>5,867</u> | <u>(786)</u> |
| Expenditures: | | | |
| Contractual Services | <u>4,462</u> | <u>28,571</u> | <u>(24,109)</u> |
| Cash Receipts Over (Under) Expenditures | 619 | | |
| Unencumbered Cash, Beginning | <u>41,389</u> | | |
| Unencumbered Cash, Ending | <u>\$ 42,008</u> | | |

PHILLIPS COUNTY, KANSAS

COUNTY HOSPITAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------------|-----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 290,505 | 286,142 | 4,363 |
| Delinquent Tax | 2,939 | 2,830 | 109 |
| Motor Vehicle Tax | 29,744 | 32,369 | (2,625) |
| Recreational Vehicle Tax | 730 | 837 | (107) |
| 16/20M Tax | <u>6,323</u> | <u>5,611</u> | <u>712</u> |
| Total Cash Receipts | <u>330,241</u> | <u>327,789</u> | <u>2,452</u> |
| Expenditures: | | | |
| Appropriations | <u>332,720</u> | <u>332,720</u> | <u>0</u> |
| Cash Receipts Over (Under) Expenditures | (2,479) | | |
| Unencumbered Cash, Beginning | <u>5,524</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,045</u> | | |

PHILLIPS COUNTY, KANSAS

MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>*Budget</u> | <u>Variance Over (Under)</u> |
|---|--------------------|----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 39,480 | 38,925 | 555 |
| Delinquent Tax | 402 | 386 | 16 |
| Motor Vehicle Tax | 3,993 | 4,341 | (348) |
| Recreational Vehicle Tax | 98 | 112 | (14) |
| 16/20M Tax | <u>911</u> | <u>752</u> | <u>159</u> |
| Total Cash Receipts | <u>44,884</u> | <u>44,516</u> | <u>368</u> |
| Expenditures: | | | |
| Appropriations | <u>44,884</u> | <u>44,600</u> | <u>284</u> |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | | |

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

PHILLIPS COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | *Budget | Variance Over (Under) |
|---|-----------|---------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 50,040 | 49,331 | 709 |
| Delinquent Tax | 481 | 281 | 200 |
| Motor Vehicle Tax | 4,852 | 5,291 | (439) |
| Recreational Vehicle Tax | 119 | 137 | (18) |
| 16/20M Tax | 987 | 917 | 70 |
| Total Cash Receipts | 56,479 | 55,957 | 522 |
| Expenditures: | | | |
| Appropriations | 56,479 | 56,500 | (21) |
| Cash 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 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|--|----------|---------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Delinquent Tax | \$ 2 | 0 | 2 |
| Sales Tax | 409,548 | 440,000 | (30,452) |
| Grants | 3,000 | 2,000 | 1,000 |
| E-Community - Administrative Grant | 5,000 | 0 | 5,000 |
| Miscellaneous | 3,015 | 2,000 | 1,015 |
| CE-SBA Reimbursements | 105,478 | 92,000 | 13,478 |
| Reimbursed Expense | 1,124 | 0 | 1,124 |
| Total Cash Receipts | 527,167 | 536,000 | (8,833) |
| Expenditures: | | | |
| Personal Services | 115,532 | 126,279 | (10,747) |
| Contractual Services | 67,956 | 60,160 | 7,796 |
| Commodities | 72,848 | 28,080 | 44,768 |
| Capital Outlay | 3,788 | 0 | 3,788 |
| Transfer to PCED Grant and Loan | 266,479 | 326,481 | (60,002) |
| Adjustment for Qualifying Budget Credit: | | | |
| Reimbursed Expense | 0 | 14,602 | (14,602) |
| Total Expenditures | 526,603 | 555,602 | (28,999) |
| Cash Receipts Over (Under) Expenditures | 564 | | |
| Unencumbered Cash, Beginning | 4,894 | | |
| Unencumbered Cash, Ending | \$ 5,458 | | |

PHILLIPS COUNTY, KANSAS
COUNTY FAIR FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|-----------|--------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 21,653 | 21,344 | 309 |
| Delinquent Tax | 222 | 200 | 22 |
| Motor Vehicle Tax | 2,247 | 2,443 | (196) |
| Recreational Vehicle Tax | 55 | 63 | (8) |
| 16/20M Tax | 507 | 423 | 84 |
| Total Cash Receipts | 24,684 | 24,473 | 211 |
| Expenditures: | | | |
| Appropriations | 25,000 | 25,000 | 0 |
| Cash Receipts Over (Under) Expenditures | (316) | | |
| Unencumbered Cash, Beginning | 587 | | |
| Unencumbered Cash, Ending | \$ 271 | | |

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|--------------------|---------------|--------------------------------------|
| Cash Receipts: | | | |
| Transient Guest Tax | \$ 16,386 | <u>18,000</u> | <u>(1,614)</u> |
| Expenditures: | | | |
| Appropriations | <u>16,386</u> | <u>18,000</u> | <u>(1,614)</u> |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 0</u></u> | | |

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 2

Page 19

| | Actual | Budget | Variance Over (Under) |
|---|----------|--------|-----------------------------|
| Cash Receipts: | | | |
| Transfer from General | \$ 0 | 0 | 0 |
| Expenditures: | | | |
| Contractual Services | 1,488 | 5,905 | (4,417) |
| Commodities | 450 | 500 | (50) |
| Total Expenditures | 1,938 | 6,405 | (4,467) |
| Cash Receipts Over (Under) Expenditures | (1,938) | | |
| Unencumbered Cash, Beginning | 5,286 | | |
| Unencumbered Cash, Ending | \$ 3,348 | | |

PHILLIPS COUNTY, KANSAS

EMERGENCY 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---|------------------|---------------|-----------------------------|
| Cash Receipts: | | | |
| 911 Tax | \$ 5,452 | <u>27,200</u> | <u>(21,748)</u> |
| Expenditures: | | | |
| Contractual Services | 21,146 | 48,453 | (27,307) |
| Commodities | 0 | 5,000 | (5,000) |
| Capital Outlay | <u>0</u> | <u>6,361</u> | <u>(6,361)</u> |
| Total Expenditures | <u>21,146</u> | <u>59,814</u> | <u>(38,668)</u> |
| Cash Receipts Over (Under) Expenditures | (15,694) | | |
| Unencumbered Cash, Beginning | <u>55,952</u> | | |
| Unencumbered Cash, Ending | <u>\$ 40,258</u> | | |

PHILLIPS COUNTY, KANSAS

WIRELESS 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---|------------------|---------------|-----------------------------|
| Cash Receipts: | | | |
| 911 Tax | \$ 2,037 | <u>15,500</u> | <u>(13,463)</u> |
| Expenditures: | | | |
| Contractual Services | 593 | 7,335 | (6,742) |
| Capital Outlay | <u>0</u> | <u>30,000</u> | <u>(30,000)</u> |
| Total Expenditures | <u>593</u> | <u>37,335</u> | <u>(36,742)</u> |
| Cash Receipts Over (Under) Expenditures | 1,444 | | |
| Unencumbered Cash, Beginning | <u>47,413</u> | | |
| Unencumbered Cash, Ending | <u>\$ 48,857</u> | | |

PHILLIPS COUNTY, KANSAS
PHILLIPS COUNTY 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|-----------|--------|-----------------------------|
| Cash Receipts: | | | |
| 911 Tax | \$ 41,040 | 0 | 41,040 |
| Expenditures: | | | |
| Contractual Services | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 |
| Cash Receipts Over (Under) Expenditures | 41,040 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | \$ 41,040 | | |

PHILLIPS COUNTY, KANSAS
RETIREMENT HOME BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|--|--------|--------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Delinquent Tax | \$ 106 | 106 | 0 |
| Total Cash Receipts | 106 | 106 | 0 |
| Expenditures: | | | |
| Transfer to Assisted Living Debt Service | 106 | 150 | (44) |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | \$ 0 | | |

PHILLIPS COUNTY, KANSAS

HOSPITAL BONDS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|--------------------|---------------|--------------------------------------|
| Cash Receipts: | | | |
| Hospital Board | \$ 30,000 | <u>30,000</u> | <u>0</u> |
| Expenditures: | | | |
| Principal | 30,000 | 30,000 | 0 |
| Interest | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures | <u>30,000</u> | <u>30,000</u> | <u>0</u> |
| Cash Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | <u><u>\$ 0</u></u> | | |

PHILLIPS COUNTY, KANSAS
ASSISTED LIVING DEBT SERVICE

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|-----------|---------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 96,835 | 95,381 | 1,454 |
| Delinquent Tax | 876 | 333 | 543 |
| Motor Vehicle Tax | 9,915 | 10,790 | (875) |
| Recreational Vehicle Tax | 243 | 279 | (36) |
| 16/20M Tax | 2,111 | 1,870 | 241 |
| Assisted Living Center | 51,693 | 55,898 | (4,205) |
| Transfer from Retirement Home Bonds | 106 | 0 | 106 |
| Total Cash Receipts | 161,779 | 164,551 | (2,772) |
| Expenditures: | | | |
| Principal | 87,500 | 87,500 | 0 |
| Interest | 67,051 | 67,051 | 0 |
| COP Reserve | 7,493 | 7,493 | 0 |
| Cash Basis Reserve | 0 | 2,507 | (2,507) |
| Total Expenditures | 162,044 | 164,551 | (2,507) |
| Cash Receipts Over (Under) Expenditures | (265) | | |
| Unencumbered Cash, Beginning | 2,614 | | |
| Unencumbered Cash, Ending | \$ 2,349 | | |

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2012

| | Actual | Budget | Variance Over (Under) |
|---|------------|---------|-----------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Delinquent Tax | \$ 438 | 100 | 338 |
| Motor Vehicle Tax | 4,118 | 4,046 | 72 |
| Recreational Vehicle Tax | 101 | 105 | (4) |
| 16/20M Tax | 3,958 | 701 | 3,257 |
| Charges for Services | 464,120 | 368,679 | 95,441 |
| Miscellaneous | 35,457 | 0 | 35,457 |
| Total Cash Receipts | 508,192 | 373,631 | 134,561 |
| Expenditures: | | | |
| Personal Services | 236,402 | 251,508 | (15,106) |
| Contractual Services | 108,374 | 141,185 | (32,811) |
| Commodities | 81,242 | 75,571 | 5,671 |
| Capital Outlay | 12,552 | 760 | 11,792 |
| Lease Payments | 52,264 | 76,829 | (24,565) |
| Transfer to Landfill Equipment Reserve | 0 | 4,000 | (4,000) |
| Total Expenditures | 490,834 | 549,853 | (59,019) |
| Cash Receipts Over (Under) Expenditures | 17,358 | | |
| Unencumbered Cash, Beginning | 261,215 | | |
| Unencumbered Cash, Ending | \$ 278,573 | | |

PHILLIPS COUNTY, KANSAS

EMS-AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|--|--------------------|-----------------------|--------------------------------------|
| Cash Receipts: | | | |
| Taxes and Shared Revenue | | | |
| Ad Valorem Property Tax | \$ 78,039 | 76,873 | 1,166 |
| Delinquent Tax | 827 | 152 | 675 |
| Motor Vehicle Tax | 11,641 | 12,944 | (1,303) |
| Recreational Vehicle Tax | 286 | 335 | (49) |
| 16/20M Tax | 527 | 2,244 | (1,717) |
| Charges for Services | 273,634 | 264,320 | 9,314 |
| Grants | 12,294 | 0 | 12,294 |
| Miscellaneous | <u>1,704</u> | <u>0</u> | <u>1,704</u> |
| Total Cash Receipts | <u>378,952</u> | <u>356,868</u> | <u>22,084</u> |
| Expenditures: | | | |
| Personal Services | 257,268 | 250,000 | 7,268 |
| Contractual Services | 57,201 | 55,000 | 2,201 |
| Commodities | 44,904 | 80,000 | (35,096) |
| Capital Outlay | 0 | 20,000 | (20,000) |
| Transfer to Ambulance Equipment | 68,247 | 75,000 | (6,753) |
| Adjustment for Qualifying Budget Credit: | | | |
| Grants | <u>0</u> | <u>12,294</u> | <u>(12,294)</u> |
| Total Expenditures | <u>427,620</u> | <u>492,294</u> | <u>(64,674)</u> |
| Cash Receipts Over (Under) Expenditures | (48,668) | | |
| Unencumbered Cash, Beginning | <u>48,668</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | | |

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2012

| | Special Machinery and Equipment | County Equipment Reserve | Ambulance Equipment | County Health Grants |
|---|--|---|--------------------------------|-------------------------------------|
| Cash Receipts: | | | | |
| Grants | \$ 0 | 0 | 15,000 | 36,160 |
| Transfer from General | 0 | 69,178 | 0 | 0 |
| Transfer from Appraiser's Cost | 0 | 4,922 | 0 | 0 |
| Transfer from EMS-Ambulance | 0 | 0 | 68,246 | 0 |
| Transfer from Road and Bridge | 136,085 | 0 | 0 | 0 |
| Total Cash Receipts | 136,085 | 74,100 | 83,246 | 36,160 |
| Expenditures: | | | | |
| Capital Outlay | 0 | 78,690 | 21,396 | 0 |
| Lease Payment | 73,239 | 0 | 0 | 0 |
| Grant Expenses | 0 | 0 | 0 | 15,568 |
| Transfer to General | 0 | 26,253 | 0 | 0 |
| Total Expenditures | 73,239 | 104,943 | 21,396 | 15,568 |
| Cash Receipts Over (Under) Expenditures | 62,846 | (30,843) | 61,850 | 20,592 |
| Unencumbered Cash, Beginning | 113,352 | 334,371 | 9,391 | 1,753 |
| Prior Year Cancelled Encumbrances | 35,986 | 0 | 0 | 0 |
| Unencumbered Cash, Ending | \$ 212,184 | \$ 303,528 | \$ 71,241 | \$ 22,345 |

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

| | Special Vehicle | Register of Deeds Technology | Attorney's Training | Law Enforcement Trust |
|---|----------------------------|---|--------------------------------|--------------------------------------|
| Cash Receipts: | | | | |
| Fees | \$ 65,672 | 7,782 | 1,095 | 2,123 |
| Miscellaneous | 551 | 0 | 0 | 1,362 |
| Reimbursed Expense | 103 | 0 | 0 | 0 |
| Total Cash Receipts | 66,326 | 7,782 | 1,095 | 3,485 |
| Expenditures: | | | | |
| Personal Services | 11,140 | 0 | 0 | 0 |
| Contractual Services | 8,893 | 390 | 547 | 0 |
| Commodities | 20,678 | 0 | 0 | 3,000 |
| Capital Outlay | 6,578 | 0 | 0 | 0 |
| Transfer to General | 19,037 | 0 | 0 | 0 |
| Total Expenditures | 66,326 | 390 | 547 | 3,000 |
| Cash Receipts Over (Under) Expenditures | 0 | 7,392 | 548 | 485 |
| Unencumbered Cash, Beginning | 0 | 54,443 | 8,186 | 4,692 |
| Unencumbered Cash, Ending | \$ 0 | 61,835 | 8,734 | 5,177 |

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

| | PCED Grant & Loan | Edgett Donation | Donations | SCIP Grant |
|---|--------------------------------------|----------------------------|------------------|-----------------------|
| Cash Receipts: | | | | |
| Hansen Grant | \$ 0 | 0 | 55,000 | 0 |
| Morgan Grant | 0 | 0 | 4,100 | |
| Donations | 0 | 99,931 | 0 | 0 |
| Interest on Idle Funds | 1,191 | 0 | 0 | 0 |
| Miscellaneous | 9,506 | 0 | 0 | 0 |
| Transfer from Economic Development | 266,479 | 0 | 0 | 0 |
| Total Cash Receipts | 277,176 | 99,931 | 59,100 | 0 |
| Expenditures: | | | | |
| Grants | 358,850 | 0 | 0 | 0 |
| Project Expenditures | 0 | 6,113 | 39,956 | 36,701 |
| Total Expenditures | 358,850 | 6,113 | 39,956 | 36,701 |
| Cash Receipts Over (Under) Expenditures | (81,674) | 93,818 | 19,144 | (36,701) |
| Unencumbered Cash, Beginning | 317,200 | 0 | 18,673 | 36,701 |
| Unencumbered Cash, Ending | \$ 235,526 | 93,818 | 37,817 | 0 |

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
For the Year Ended December 31, 2012

| | Hazard Mitigation Grant | EMPG | Diversion | Revolving Loan Fund |
|---|--|-------------|------------------|--------------------------------|
| Cash Receipts: | | | | |
| General Fund Matching | \$ 12,835 | 0 | 0 | 0 |
| Miscellaneous | 5,140 | 0 | 0 | 0 |
| Fees | 0 | 0 | 3,037 | 0 |
| Loan Payments | 0 | 0 | 0 | 20,343 |
| Interest on Idle Funds | 0 | 0 | 0 | 34 |
| Total Cash Receipts | 17,975 | 0 | 3,037 | 20,377 |
| Expenditures: | | | | |
| Contractual Services | 0 | 0 | 8,406 | 0 |
| Commodities | 16,766 | 0 | 865 | 0 |
| Fiduciary Fees | 0 | 0 | 0 | 2,227 |
| Total Expenditures | 16,766 | 0 | 9,271 | 2,227 |
| Cash Receipts Over (Under) Expenditures | 1,209 | 0 | (6,234) | 18,150 |
| Unencumbered Cash, Beginning | 0 | 16 | 7,753 | 323,238 |
| Unencumbered Cash, Ending | \$ 1,209 | 16 | 1,519 | 341,388 |

PHILLIPS COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2012

SCHEDULE 3

Page 1

| Fund | Beginning Cash Balance | Receipts | Disburse- ments | Ending Cash Balance |
|--|------------------------------|-------------------|--------------------|---------------------------|
| Distributable Funds: | | | | |
| Current Tax | \$ 5,815,210 | 9,729,027 | 9,441,208 | 6,103,029 |
| Current Tax Exchange | 0 | 2,194 | 2,194 | 0 |
| Advance Tax | 0 | 15,105 | 15,105 | 0 |
| Motor Vehicle License | 0 | 598,786 | 598,786 | 0 |
| Sales Tax | 0 | 462,896 | 462,896 | 0 |
| Motor Vehicle Tax | 20,729 | 963,923 | 869,245 | 115,407 |
| Delinquent Personal Tax | 0 | 30,139 | 30,139 | 0 |
| Special Mineral Tax | 0 | 30,314 | 21,938 | 8,376 |
| County Sale | 1,433 | 75,302 | 57,666 | 19,069 |
| Tax Judgments | 0 | 284 | 55 | 229 |
| Tax Escrow | 0 | 266 | 90 | 176 |
| Oil and Gas Valuation Depletion Trust Fund | 0 | 93,663 | 0 | 93,663 |
| Interest on Investements | 0 | 17,389 | 17,389 | 0 |
| Interest on Taxes | 0 | 17,985 | 17,985 | 0 |
| Insufficient Funds Check | 0 | 4,532 | 4,532 | 0 |
| Antique Tax | 0 | 6,712 | 6,712 | 0 |
| Total Distributable Funds | <u>5,837,372</u> | <u>12,048,517</u> | <u>11,545,940</u> | <u>6,339,949</u> |
| State Funds: | | | | |
| Education Building | 0 | 55,069 | 55,069 | 0 |
| Institutional Building | 0 | 27,535 | 27,535 | 0 |
| General | 0 | 2 | 2 | 0 |
| Total State Funds | <u>0</u> | <u>82,606</u> | <u>82,606</u> | <u>0</u> |
| Subdivision Funds: | | | | |
| Libraries | 0 | 68,514 | 68,514 | 0 |
| Irrigation Districts | 0 | 108,620 | 108,620 | 0 |
| Cities | 0 | 1,088,285 | 1,088,285 | 0 |
| Townships | 0 | 33,885 | 33,983 | (98) |
| School Districts | 0 | 2,523,118 | 2,523,118 | 0 |
| Cemeteries | (1) | 8,014 | 8,013 | 0 |
| Extension District | 0 | 80,583 | 80,583 | 0 |
| Fire Districts | 0 | 155,948 | 155,948 | 0 |
| Total Subdivision Funds | <u>(1)</u> | <u>4,066,967</u> | <u>4,067,064</u> | <u>(98)</u> |

PHILLIPS COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
For the Year Ended December 31, 2012

| Fund | Beginning Cash Balance | Receipts | Disburse- ments | Ending Cash Balance |
|--------------------------------|------------------------------|-------------------|--------------------|---------------------------|
| County Officer Accounts: | | | | |
| Sheriff | \$ 0 | 52,939 | 52,939 | 0 |
| Register of Deeds | (90) | 53,773 | 52,049 | 1,634 |
| County Clerk | 0 | 1,667,321 | 1,667,321 | 0 |
| Clerk of District Court: | | | | |
| Court Trust | 6,594 | 825,949 | 827,497 | 5,046 |
| Law Library | 3,554 | 7,061 | 8,162 | 2,453 |
| County Treasurer: | | | | |
| Corporate Plan Employee Claims | 30,772 | 1,053,572 | 1,058,919 | 25,425 |
| Heritage Trust | 0 | 5,062 | 5,062 | 0 |
| Revolving Cash | 0 | 179,479 | 179,559 | (80) |
| County Officer Fees | 0 | 19,326 | 19,326 | 0 |
| Fish & Game Licenses | 16 | 7,528 | 7,544 | 0 |
| Cereal Malt Beverage Stamp | 0 | 75 | 75 | 0 |
| Payroll Withholding | 455 | 1,609,798 | 1,610,253 | 0 |
| Mortgage Registration | 0 | 126,549 | 126,549 | 0 |
| Stray Animals | 508 | 0 | 508 | 0 |
| | <u>41,809</u> | <u>5,608,432</u> | <u>5,615,763</u> | <u>34,478</u> |
| Total Officer Accounts | | | | |
| | <u>\$5,879,180</u> | <u>21,806,522</u> | <u>21,311,373</u> | <u>6,374,329</u> |
| Total Agency Funds | | | | |