

PHILLIPS COUNTY, KANSAS
Phillipsburg, Kansas
Independent Audit Report
January 1, 2011 to December 31, 2011

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

PHILLIPS COUNTY, KANSAS
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Audit Report
January 1, 2011 to December 31, 2011

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MAPES & MILLER LLP

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

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the County of Phillips, Phillipsburg, Kansas, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statement of the County's primary government as listed in the table of contents. This financial statement is the responsibility of Phillips County's management. Our responsibility is to express an opinion on this 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 Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statement does not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding 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 the County as of December 31, 2011, or the changes in its financial position for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the primary government of the County of Phillips, Phillipsburg, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget and expenditures-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 statutory financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 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 financial statement as a whole.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
July 2, 2012

PHILLIPS COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2011

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 83,647	0	2,270,730	2,354,377	0	8,066	8,066
Special Revenue Funds:							
Road and Bridge	21,702	0	2,202,003	2,223,705	0	271	271
Historical Society	250	0	10,206	10,200	256	0	256
Conservation	377	0	14,073	14,000	450	0	450
Election	2,451	0	38,072	21,338	19,185	0	19,185
Appraiser's Cost	1,819	0	110,039	100,728	11,130	302	11,432
Noxious Weed	0	0	269,167	269,167	0	49	49
Noxious Weed Capital Outlay	59,464	0	23,534	50,264	32,734	0	32,734
County Health	0	0	382,592	356,758	25,834	152	25,986
Employee Benefits	4,801	0	1,798,232	1,803,033	0	108,246	108,246
Special Alcohol Program	40,716	0	4,851	4,178	41,389	0	41,389
County Hospital	4,931	0	330,482	329,889	5,524	0	5,524
Mental Health	0	0	44,613	44,613	0	0	0
Mental Retardation	0	0	53,576	53,576	0	0	0
Economic Development	56,438	0	488,641	540,185	4,894	106	5,000
County Fair	527	0	25,060	25,000	587	0	587
Tourism and Convention	0	0	10,238	10,238	0	0	0
Local Emergency Planning Committee	11,505	0	0	6,219	5,286	0	5,286
Emergency 911	52,735	0	23,146	19,929	55,952	0	55,952
Wireless 911	40,719	0	11,927	5,233	47,413	0	47,413

(Continued)

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

PHILLIPS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Machinery and Equipment	\$ 614,847	0	4,418	505,913	113,352	68,972	182,324
County Equipment Reserve	428,242	0	3,159	97,030	334,371	0	334,371
County Health Grants	0	0	49,228	47,475	1,753	3,065	4,818
Special Vehicle	0	0	67,039	67,039	0	0	0
Register of Deeds Technology	54,237	0	8,532	8,326	54,443	0	54,443
Attorney's Training	7,705	0	962	481	8,186	0	8,186
Law Enforcement Trust	3,470	0	2,844	1,622	4,692	0	4,692
Diversion	4,882	0	3,501	630	7,753	0	7,753
PCED Grant & Loan	163,157	0	260,813	106,770	317,200	0	317,200
Hansen ADT Grant	1	0	0	1	0	0	0
EMPG	14,230	0	15,505	29,719	16	15,489	15,505
SCIP Grant	84,311	0	42,576	90,186	36,701	0	36,701
Donations	18,673	0	0	0	18,673	0	18,673
Debt Service Funds:							
Retirement Home Bond & Interest	0	0	1,182	1,182	0	0	0
Hospital Bonds	0	0	30,000	30,000	0	0	0
Assisted Living Debt Service	2,549	0	161,635	161,570	2,614	0	2,614
Proprietary Type Funds:							
Enterprise Funds:							
Solid Waste and Landfill	332,293	0	507,723	578,801	261,215	57	261,272
EMS-Ambulance	26,632	0	416,190	394,154	48,668	31,500	80,168
Ambulance Equipment	29,995	0	0	20,604	9,391	8,000	17,391
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Revolving Loan	305,094	0	20,378	2,234	323,238	0	323,238
Total Primary Government (Excluding Agency Funds)	<u>\$ 2,472,400</u>	<u>0</u>	<u>9,706,867</u>	<u>10,386,367</u>	<u>1,792,900</u>	<u>244,275</u>	<u>2,037,175</u>

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

PHILLIPS COUNTY, KANSAS
 Composition of Cash
For the Year Ended December 31, 2011

STATEMENT 1
 Page 3

Cash on Hand	
Treasurer	\$ 500
Register of Deeds	20
Landfill	100
Interfund Reimbursements	1,889
County Health Undeposited Funds	1,384
First National Bank and Trust - Phillipsburg, Kansas	
NOW Accounts	1,045,945
Checking Accounts	59,034
Money Market Account	4,050,128
Certificates of Deposit	873,000
Farmers National Bank - Agra, Kansas	
Money Market Account	280,706
Certificates of Deposit	500,000
Farmers State Bank - Phillipsburg, Kansas	
Money Market Account	280,411
Certificates of Deposit	500,000
First National Bank and Trust - Trust Department, Phillipsburg, Kansas	
Revolving Loan Fund	<u>323,238</u>
Total Cash and Investments	7,916,355
Less Agency Funds - Statement 4	<u>(5,879,180)</u>
Total Primary Government per Statement 1, Page 2	<u><u>\$ 2,037,175</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, 2011

1. Summary of Significant Accounting Policies

Reporting Entity

Phillips County, Kansas, the primary government, operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), roads, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financial accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Phillips County Hospital
Phillips County Fair Board
Phillips County Retirement Center

Financial information for these component units has not been reported in the County's financial statement. Accordingly, this financial statement presents the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles.

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.

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2011:

Governmental Funds:

General Fund--To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds—To account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Private Purpose Trust and Agency Funds--To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is charged in the fund from which the transfer is made.

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 statutory basis of accounting.

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, building, and equipment owned by the municipality are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. 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, Employee Benefits, Noxious Weed Capital Outlay, Local Emergency Planning Committee and Economic Development Funds were amended in this manner during the year ended December 31, 2011.

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 statutory 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 capital projects funds, fiduciary funds, permanent funds and the following funds:

	Statutory Authority for Exemption
Special Revenue 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
Enterprise 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.

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

4. Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditures during the year of purchase.

5. Deposits and Investments

As of December 31, 2011, the County had no investments except for certificates of deposit which are considered as a component of deposits.

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 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 not legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$7,591,638 and the bank balance was \$8,075,549. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$846,566 was covered by federal depository insurance and \$6,241,314 was collateralized with securities held by the pledging financial institutions' agents in the County's name and \$987,669 was unsecured.

6. Compensated Absences

Vacation Pay

County employees 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, 2011 was \$117,953 and is included in compensated absences in Note 14 - Long-term Debt.

Sick Leave

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, 2011 was \$147,085 and is included in compensated absences in Note 14 - Long-term Debt.

7. Defined Benefit Pension PlanPlan 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. 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 establishes the KPERS member-employee contribution rate at 4 percent of covered salary for active members hired before July 1, 2009. For active members employed on or after July 1, 2009, K.S.A. 74-49,210 establishes the KPERS member-employee contribution rate at 6% of covered salaries. 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. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011, which includes pension contributions and Group Death Disability Insurance is 7.74 percent. The County's employer contribution to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$187,487 \$173,408 and \$146,524 respectively, equal to the required contributions for each year.

8. 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.

9. 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. The balance of the outstanding loans as of December 31, 2011 was \$19,561.

10. **Risk Management**

The County is exposed to various risk 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, property, liability, crime or surety 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 Workers Risk Cooperative for Counties (KWORC) and the Kansas County Association Multi-Line Pool (KCAMP) public entity risk pools currently operating as common risk management and insurance programs for participating Kansas counties.

The County pays annual premiums to KWORC for workers compensation and to KCAMP for property, liability, crime and surety insurance coverage. The agreement to participate provides that KWORC and KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the following dollar limits for each insured event.

Employer's Liability Bodily Injury by Accident	\$ 1,000,000	for Each Accident
Employer's Liability Bodily Injury by Disease	1,000,000	Policy Limit
Property Coverage	250,000	Per Occurance
Liability Coverages	300,000	Per Accident
Crime Coverages	150,000	Per Loss
Surety Coverages	40,000	Public Officials Bond

Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC and KCAMP management.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

11. **Interfund Transactions**

From	To	Statutory Authority	Amount
Operating Transfers:			
General	Equipment Reserve	K.S.A. 19-119	\$ 3,159
General	Employee Benefits	K.S.A. 79-1946	119,624
Road and Bridge	Special Machinery and Equipment	K.S.A. 68-141g	4,418
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	22,634
Noxious Weed Capital Outlay	Noxious Weed	K.S.A. 2-1318	24,750
Equipment Reserve	General	K.S.A. 19-119	34,469
Economic Development	PCED Grant and Loan	K.S.A. 79-2934	260,813
Special Machinery and Equipment	Road and Bridge	K.S.A. 68-141g	127,700
Special Vehicle	General	K.S.A. 8-145	17,031

12. **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 2011. 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 \$129,386. This liability is based on the use of 21.70 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$466,864 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 2011. The County expects the landfill to continue to operate for approximately fifty-eight years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

13. **Compliance with Finance Related Legal and Contractual Provisions**

Budget Violation. K.S.A. 79-2935 states that it is unlawful for the governing body of any taxing subdivision or municipality to create indebtedness in excess of the total amount of the adopted budget for that budget year. The Landfill and Solid Waste Fund exceeded the adopted budget, which appears to be in violation of Kansas Statutes.

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, 2011 that deposits did not appear to be adequately secured. This appears to be a violation of K.S.A. 9-1402.

14. **Long-term Debt**

Changes in long-term debt liabilities for the County for the year ended December 31, 2011 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Interest Paid
Certificates of Participation:					
Series 2007 Assisted Living Facility	4.85%	07/01/07	1,545,000	11/01/22	<u>71,077</u>
Revenue Bonds:					
Series 2006 - Hospital	0.00%	01/26/06	300,000	01/26/16	<u>0</u>
KDOT Loans:					
Revolving Loan	3.93%	08/14/06	477,191	08/01/26	<u>7,005</u>
Capital Leases:					
GIS Equipment	3.60%	01/28/08	34,269	01/28/13	766
Landfill Skid Steer	3.60%	01/07/08	23,896	01/07/13	534
Emergency Management Vehicle	3.50%	10/17/08	8,000	10/17/11	96
Wheel Loader	3.50%	01/05/09	183,737	02/01/14	5,245
Landfill Compactor	3.50%	02/23/09	212,000	02/23/14	6,036
Caterpillar Reclaimer	3.50%	09/08/09	269,000	09/08/13	7,181
Heating & Air Conditioning Improvements	2.95%	10/06/10	269,000	12/06/15	<u>10,325</u>
Total Capital Leases					<u>30,183</u>
Total Contractual Indebtedness					<u>\$ 108,265</u>

Issue	Beginning of Year	Additions	Reductions/ Payments	Net Change	End of Year
Certificates of Participation:					
Series 2007 Assisted Living Facility	<u>1,465,500</u>	<u>0</u>	<u>83,000</u>		<u>1,382,500</u>
Revenue Bonds:					
Series 2006 - Hospital	<u>180,000</u>	<u>0</u>	<u>30,000</u>		<u>150,000</u>
KDOT Loans:					
Revolving Loan	<u>356,476</u>	<u>0</u>	<u>31,715</u>		<u>324,761</u>
Capital Leases:					
GIS Equipment	21,286	0	6,846		14,440
Landfill Skid Steer	14,842	0	4,774		10,068
Emergency Management Vehicle	2,759	0	2,759		0
Wheel Loader	149,846	0	35,553		114,293
Landfill Compactor	172,464	0	40,919		131,545
Caterpillar Reclaimer	205,176	0	66,058		139,118
Heating & Air Conditioning Improvements	<u>350,000</u>	<u>0</u>	<u>65,995</u>		<u>284,005</u>
Total Capital Leases	<u>916,373</u>	<u>0</u>	<u>222,904</u>		<u>693,469</u>
Total Contractual Indebtedness	2,918,349	0	367,619		2,550,730
Compensated Absences:					
Vacation Pay	106,341			11,612	117,953
Sick Pay	134,158			12,927	147,085
Landfill Closure and Post Closure					
Care - Permit 0374	236,916			(7,539)	229,377
Landfill Closure and Post Closure					
Care - Permit 0820	<u>121,613</u>			<u>7,773</u>	<u>129,386</u>
Total Long-term Debt	<u>\$ 3,517,377</u>	<u>0</u>	<u>367,619</u>	<u>24,773</u>	<u>3,174,531</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	2012	2013	2014	2015	2016
PRINCIPAL					
Certificates of Participation:					
2007 Series Assisted Living Facility	\$ 87,500	91,500	96,000	100,500	105,500
Revenue Bonds:					
Series 2006 - Hospital	30,000	30,000	30,000	30,000	30,000
KDOT Loans:					
Revolving Loan	32,961	34,257	35,603	37,002	38,456
Capital Leases:					
GIS Equipment	7,093	7,347	0	0	0
Landfill Skid Steer	4,945	5,123	0	0	0
Emergency Management Vehicle	0	0	0	0	0
Wheel Loader	36,797	38,078	39,418	0	0
Landfill Compactor	42,352	43,825	45,368	0	0
Caterpillar Reclaimer	68,356	70,762	0	0	0
Heating & Air Conditioning Improvements	67,919	69,945	72,008	74,133	0
Total Capital Leases	227,462	235,080	156,794	74,133	0
Total Principal	\$ 377,923	\$ 390,837	\$ 318,397	\$ 241,635	\$ 173,956

Issue	2017-2021	2022-2026	Total
PRINCIPAL			
Certificates of Participation:			
2007 Series Assisted Living Facility	\$ 613,000	288,500	1,382,500
Revenue Bonds:			
Series 2006 - Hospital	0	0	150,000
KDOT Loans:			
Revolving Loan	146,482	0	324,761
Capital Leases:			
GIS Equipment	0	0	14,440
Landfill Skid Steer	0	0	10,068
Emergency Management Vehicle	0	0	0
Wheel Loader	0	0	114,293
Landfill Compactor	0	0	131,545
Caterpillar Reclaimer	0	0	139,118
Heating & Air Conditioning Improvements	0	0	284,005
Total Capital Leases	0	0	693,469
Total Principal	\$ 759,482	\$ 288,500	\$ 2,550,730

Issue	2012	2013	2014	2015	2016
INTEREST					
Certificates of Participation:					
2007 Series Assisted Living Facility	67,051	62,808	58,370	53,714	48,839
Revenue Bonds:					
Series 2006 - Hospital	0	0	0	0	0
KDOT Loans:					
Revolving Loan	12,763	11,468	10,122	8,722	7,268
Capital Leases:					
GIS Equipment	520	265	0	0	0
Landfill Skid Steer	363	185	0	0	0
Emergency Management Vehicle	0	0	0	0	0
Wheel Loader	4,000	2,720	1,380	0	0
Landfill Compactor	4,604	3,130	1,588	0	0
Caterpillar Reclaimer	4,882	2,477	0	0	0
Heating & Air Conditioning Improvements	8,401	6,375	4,311	2,187	0
Total Capital Leases	22,770	15,152	7,279	2,187	0
Total Interest	\$ 102,584	\$ 89,428	\$ 75,771	\$ 64,623	\$ 56,107

Issue	2017-2021	2022-2026	Total
INTEREST			
Certificates of Participation:			
2007 Series Assisted Living Facility	162,063	13,992	466,837
Revenue Bonds:			
Series 2006 - Hospital	0	0	0
KDOT Loans:			
Revolving Loan	13,353	0	63,696
Capital Leases:			
GIS Equipment	0	0	785
Landfill Skid Steer	0	0	548
Emergency Management Vehicle	0	0	0
Wheel Loader	0	0	8,100
Landfill Compactor	0	0	9,322
Caterpillar Reclaimer	0	0	7,359
Heating & Air Conditioning Improvements	0	0	21,274
Total Capital Leases	0	0	47,388
Total Interest	\$ 175,416	\$ 13,992	\$ 577,921

PHILLIPS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 2,316,975	58,311	2,375,286	2,354,377	(20,909)
Special Revenue Funds:					
Road and Bridge	2,333,220	0	2,333,220	2,223,705	(109,515)
Historical Society	10,200	0	10,200	10,200	0
Conservation	14,000	0	14,000	14,000	0
Election	38,500	0	38,500	21,338	(17,162)
Appraiser's Cost	108,922	0	108,922	100,728	(8,194)
Noxious Weed	358,821	0	358,821	269,167	(89,654)
Noxious Weed Capital Outlay	60,363	0	60,363	50,264	(10,099)
County Health	421,970	0	421,970	356,758	(65,212)
Employee Benefits	1,892,500	0	1,892,500	1,803,033	(89,467)
Special Alcohol Program	28,571	0	28,571	4,178	(24,393)
County Hospital	329,889	0	329,889	329,889	0
Mental Health	44,516	0	44,516	44,613	*
Mental Retardation	53,292	0	53,292	53,576	*
Economic Development	636,333	113,127	749,460	540,185	(209,275)
County Fair	25,000	0	25,000	25,000	0
Tourism and Convention	14,000	0	14,000	10,238	(3,762)
Local Emergency Planning Committee	11,505	0	11,505	6,219	(5,286)
Emergency 911	59,814	0	59,814	19,929	(39,885)
Wireless 911	37,335	0	37,335	5,233	(32,102)
Debt Service Funds:					
Retirement Home Bond & Interest	8,925	0	8,925	1,182	(7,743)
Hospital Bonds	30,000	0	30,000	30,000	0
Assisted Living Debt Service	0	0	164,077	161,570	(2,507)
Enterprise Funds:					
Solid Waste and Landfill	469,853	0	469,853	578,801	108,948
County Ambulance	391,132	23,266	414,398	394,154	(20,244)

* Exempt from Budget Law

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 1

Cash Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	\$ 979,408	977,139	2,269
Delinquent	9,802	5,823	3,979
Motor Vehicle	66,324	66,472	(148)
Recreational Vehicle	1,662	1,773	(111)
16/20M	18,495	11,382	7,113
In Lieu (IRB's)	27,593	26,500	1,093
Intangibles	46,619	44,856	1,763
Intergovernmental			
Mineral Production	11,692	5,000	6,692
District Coroner	388	440	(52)
Licenses, Fees and Permits			
Mortgage Registration	46,061	46,000	61
County Officer Fees	21,477	19,000	2,477
Filing Fees	195	150	45
CMB Fees	200	200	0
Game License Fees	241	450	(209)
Sheriff VIN Fees	4,703	4,500	203
Prisoner Care	96	0	96
Antique Fee	4,794	1,900	2,894
Other Fees	8,018	8,000	18
Copies	1,782	2,000	(218)
Charges for Services			
City Law Enforcement Contract	282,726	282,078	648
Emergency Management	12,000	12,000	0
Grants	32,500	9,416	23,084
Federal CDBG Grant	110,223	110,223	0
Federal Energy Grant	135,000	135,000	0
Heating & Air Conditioning Lease Purchase Proceeds	248,982	248,982	0
Federal Mitigation Grant	25,165	25,165	0
State Mitigation Grant	8,388	8,388	0
Miscellaneous	18,836	6,000	12,836
Interest on Idle Funds	18,947	40,000	(21,053)
Interest on Tax Collections	18,601	16,300	2,301
Transfer from Special Vehicle	16,047	0	16,047
Transfer from Equipment Reserve	35,454	118,191	(82,737)
Reimbursed Expense	58,311	0	58,311
Total Cash Receipts	2,270,730	2,233,328	37,402

(Continued)

PHILLIPS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 2

(Continued)	Actual	Budget	Variance Over (Under)
Expenditures:			
County Commissioners	\$ 60,868	61,500	(632)
County Clerk	81,298	82,000	(702)
County Treasurer	134,645	134,300	345
County Attorney	68,101	56,800	11,301
County Counselor	26,257	26,200	57
Register of Deeds	46,602	47,026	(424)
Sheriff	586,102	669,000	(82,898)
Unified Court - Operating	23,705	22,000	1,705
Unified Court - Attorney	31,387	35,000	(3,613)
Unified Court - CASA	0	3,000	(3,000)
Courthouse General	264,950	276,000	(11,050)
Coroner	5,695	6,200	(505)
Emergency Preparedness	42,223	63,000	(20,777)
Data Processing	32,943	50,000	(17,057)
Area Agency on Aging	4,500	4,500	0
Senior Companion Program	3,937	3,937	0
Juvenile Detention	6,698	6,300	398
NWKS Domestic & Sexual Violence	500	500	0
GIS Mapping	55,952	56,000	(48)
Fire District 3B Grant	120,692	120,692	0
Heating & Air Conditioning Improvements	492,166	485,220	6,946
Sheriff Video Camera Grant	32,500	32,500	0
Emergency Management	33,553	30,300	3,253
Transfer to County Equipment Reserve	3,159	-	3,159
Transfer to Employee Benefits	119,624	-	119,624
Transfer to County Health	0	45,000	(45,000)
Energy Lease Payments	76,320	-	76,320
Adjustment for Qualifying Budget Credit:			
Excess Reimbursed Expense	0	58,311	(58,311)
 Total Expenditures	 2,354,377	 2,375,286	 (20,909)
 Cash Receipts Over (Under) Expenditures	 (83,647)		
Unencumbered Cash, Beginning	83,647		
 Unencumbered Cash, Ending	 \$ 0		

PHILLIPS COUNTY, KANSAS
ROAD & BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 3

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,420,200	1,416,888	3,312
Delinquent	17,276	20,213	(2,937)
Motor Vehicle	157,864	160,857	(2,993)
Recreational Vehicle	3,952	4,293	(341)
16/20M	25,237	27,544	(2,307)
Intangibles	144	100	44
Intergovernmental			
Special City/County Highway	363,178	372,325	(9,147)
Special Equalization	281	8,000	(7,719)
Materials Sold	69,370	170,000	(100,630)
Miscellaneous	16,086	0	16,086
FEMA Public Assistance Grant - Federal	0	131,249	(131,249)
FEMA Public Assistance Grant - State	715	0	715
Transfer from Special Machinery & Equipment	127,700	0	127,700
Total Cash Receipts	2,202,003	2,311,469	(109,466)
Expenditures:			
Personal Services	770,036	765,000	5,036
Contractual Services	185,459	308,270	(122,811)
Commodities	1,096,032	1,125,000	(28,968)
Capital Outlay	129,040	37,200	91,840
Equipment Lease	0	97,750	(97,750)
Kansas Department of Transportation Loan Principal	31,715	0	31,715
Kansas Department of Transportation Loan Interest	7,005	0	7,005
Transfer to Special Machinery and Equipment	4,418	0	4,418
Total Expenditures	2,223,705	2,333,220	(109,515)
Cash Receipts Over (Under) Expenditures	(21,702)		
Unencumbered Cash, Beginning	21,702		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 8,734	8,748	(14)
Delinquent	110	51	59
Motor Vehicle	1,148	1,170	(22)
Recreational Vehicle	29	31	(2)
16/20M	185	200	(15)
Total Cash Receipts	10,206	10,200	6
Expenditures:			
Appropriations	10,200	10,200	0
Cash Receipts Over (Under) Expenditures	6		
Unencumbered Cash, Beginning	250		
Unencumbered Cash, Ending	\$ 256		

PHILLIPS COUNTY, KANSAS
CONSERVATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 12,189	12,179	10
Delinquent	156	56	100
Motor Vehicle	1,444	1,474	(30)
Recreational Vehicle	36	39	(3)
16/20M	248	252	(4)
Total Cash Receipts	14,073	14,000	73
Expenditures:			
Appropriations	14,000	14,000	0
Cash Receipts Over (Under) Expenditures	73		
Unencumbered Cash, Beginning	377		
Unencumbered Cash, Ending	\$ 450		

PHILLIPS COUNTY, KANSAS
ELECTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 33,016	32,977	39
Delinquent	389	174	215
Motor Vehicle	4,318	4,465	(147)
Recreational Vehicle	108	119	(11)
16/20M	241	765	(524)
Total Cash Receipts	38,072	38,500	(428)
Expenditures:			
Personal Services	3,720	10,500	(6,780)
Contractual Services	17,531	27,000	(9,469)
Commodities	87	1,000	(913)
Total Expenditures	21,338	38,500	(17,162)
Cash Receipts Over (Under) Expenditures	16,734		
Unencumbered Cash, Beginning	2,451		
Unencumbered Cash, Ending	\$ 19,185		

PHILLIPS COUNTY, KANSAS
APPRAISER'S COST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 7

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 95,353	95,160	193
Delinquent	1,165	750	415
Motor Vehicle	10,247	10,398	(151)
Recreational Vehicle	257	277	(20)
16/20M	1,967	1,780	187
Miscellaneous	1,050	0	1,050
Total Cash Receipts	110,039	108,365	1,674
Expenditures:			
Personal Services	88,935	96,447	(7,512)
Contractual Services	6,053	7,675	(1,622)
Commodities	4,960	3,800	1,160
Capital Outlay	780	1,000	(220)
Total Expenditures	100,728	108,922	(8,194)
Cash Receipts Over (Under) Expenditures	9,311		
Unencumbered Cash, Beginning	1,819		
Unencumbered Cash, Ending	\$ 11,130		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 8

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 71,886	73,968	(2,082)
Delinquent	914	640	274
Motor Vehicle	8,059	8,178	(119)
Recreational Vehicle	202	218	(16)
16/20M	1,551	1,400	151
Sales	160,470	274,417	(113,947)
Miscellaneous	1,335	0	1,335
Transfer from Noxious Weed Capital Outlay	24,750	0	24,750
Total Cash Receipts	269,167	358,821	(89,654)
Expenditures:			
Personal Services	36,751	47,790	(11,039)
Contractual Services	3,280	5,550	(2,270)
Commodities	206,502	278,800	(72,298)
Capital Outlay	0	3,000	(3,000)
Transfer to Noxious Weed Capital Outlay	22,634	23,681	(1,047)
Total Expenditures	269,167	358,821	(89,654)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2

Page 9

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Miscellaneous	\$ 900	0	900
Transfer from Noxious Weed	22,634	23,681	(1,047)
Total Cash Receipts	23,534	23,681	(147)
Capital Outlay	25,514	60,363	(34,849)
Transfer to Noxious Weed	24,750	0	24,750
Total Expenditures	50,264	60,363	(10,099)
Cash Receipts Over (Under) Expenditures	(26,730)		
Unencumbered Cash, Beginning	59,464		
Unencumbered Cash, Ending	\$ 32,734		

PHILLIPS COUNTY, KANSAS
COUNTY HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 10

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 106,729	109,517	(2,788)
Delinquent	902	426	476
Motor Vehicle	5,729	5,828	(99)
Recreational Vehicle	143	156	(13)
16/20M	1,021	998	23
Intergovernmental			
Grants	20,638	38,837	(18,199)
Charges for Services	98,170	125,000	(26,830)
Charges for Contracts	19,970	20,870	(900)
Medicare/Medicaid/SRS	101,029	55,000	46,029
RE - WIC/XIX	18,075	20,000	(1,925)
Miscellaneous	10,000	338	9,662
Reimbursed Expense	186	0	186
Transfer from General	0	45,000	(45,000)
Total Cash Receipts	382,592	421,970	(39,378)
Expenditures:			
Personal Services	255,036	254,827	209
Contractual Services	43,561	45,000	(1,439)
Commodities	53,065	74,000	(20,935)
Capital Outlay	36	8,143	(8,107)
Grant Expenses	5,060	40,000	(34,940)
Total Expenditures	356,758	421,970	(65,212)
Cash Receipts Over (Under) Expenditures	25,834		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 25,834		

PHILLIPS COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 1,463,805	1,460,360	3,445
Delinquent	16,185	5,378	10,807
Motor Vehicle	145,995	148,788	(2,793)
Recreational Vehicle	3,655	3,971	(316)
16/20M	23,183	25,477	(2,294)
Reimbursed Expense	25,785	20,000	5,785
Transfer from General	119,624	0	119,624
Total Cash Receipts	<u>1,798,232</u>	<u>1,663,974</u>	<u>134,258</u>
Expenditures:			
Social Security	190,893	225,000	(34,107)
KPERs	163,264	165,000	(1,736)
KPERs Insurance	18,170	21,000	(2,830)
Health Insurance Cost	456,397	521,000	(64,603)
Health Insurance Claims	851,724	790,000	61,724
Health Insurance Consulting Services	0	7,500	(7,500)
Life Insurance	2,862	3,000	(138)
Unemployment	2,132	5,000	(2,868)
Workman's Compensation	117,516	155,000	(37,484)
Miscellaneous Expenses	75	0	75
Total Expenditures	<u>1,803,033</u>	<u>1,892,500</u>	<u>(89,467)</u>
Cash Receipts Over (Under) Expenditures	(4,801)		
Unencumbered Cash, Beginning	4,801		
Unencumbered Cash, Ending	<u>\$ 0</u>		

PHILLIPS COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Local Alcoholic Liquor Tax	\$ 4,851	5,867	(1,016)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	<u>4,851</u>	<u>5,867</u>	<u>(1,016)</u>
Expenditures:			
Contractual Services	<u>4,178</u>	<u>28,571</u>	<u>(24,393)</u>
Cash Receipts Over (Under) Expenditures	673		
Unencumbered Cash, Beginning	<u>40,716</u>		
Unencumbered Cash, Ending	<u>\$ 41,389</u>		

PHILLIPS COUNTY, KANSAS
COUNTY HOSPITAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 13

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 287,641	286,996	645
Delinquent	3,636	3,708	(72)
Motor Vehicle	32,193	32,711	(518)
Recreational Vehicle	806	873	(67)
16/20M	6,206	5,601	605
Total Cash Receipts	330,482	329,889	593
Expenditures:			
Appropriations	329,889	329,889	0
Cash Receipts Over (Under) Expenditures	593		
Unencumbered Cash, Beginning	4,931		
Unencumbered Cash, Ending	\$ 5,524		

PHILLIPS COUNTY, KANSAS
MENTAL HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 38,534	38,486	48
Delinquent	503	386	117
Motor Vehicle	4,632	4,711	(79)
Recreational Vehicle	116	126	(10)
16/20M	828	807	21
Total Cash Receipts	44,613	44,516	97
Expenditures:			
Appropriations	44,613	44,516	97
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
MENTAL RETARDATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	*Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 46,981	46,909	72
Delinquent	562	281	281
Motor Vehicle	5,012	5,094	(82)
Recreational Vehicle	126	136	(10)
16/20M	895	872	23
Total Cash Receipts	53,576	53,292	284
Expenditures:			
Appropriations	53,576	53,292	284
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
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 16

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Delinquent	\$ 5	0	5
Sales Tax	371,933	345,000	26,933
Interest	1,571	0	1,571
Grants	0	2,000	(2,000)
E-Community - Administrative Grant	0	7,850	(7,850)
Miscellaneous	2,005	0	2,005
CE-SBA Reimbursements	102,321	114,758	(12,437)
Reimbursed Expense	10,806	2,000	8,806
Total Cash Receipts	488,641	471,608	17,033
Expenditures:			
Personal Services	109,877	116,746	(6,869)
Contractual Services	108,985	38,320	70,665
Commodities	28,816	20,500	8,316
Capital Outlay	7,974	0	7,974
Special Projects	23,720	304,339	(280,619)
Transfer to PCED Grant and Loan	260,813	156,428	104,385
Adjustment for Qualifying Budget Credit:			
Reimbursed Expense	0	113,127	(113,127)
Total Expenditures	540,185	749,460	(209,275)
Cash Receipts Over (Under) Expenditures	(51,544)		
Unencumbered Cash, Beginning	56,438		
Unencumbered Cash, Ending	\$ 4,894		

PHILLIPS COUNTY, KANSAS

COUNTY FAIR FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 21,691	21,660	31
Delinquent	278	200	78
Motor Vehicle	2,574	2,621	(47)
Recreational Vehicle	65	70	(5)
16/20M	<u>452</u>	<u>449</u>	<u>3</u>
Total Cash Receipts	<u>25,060</u>	<u>25,000</u>	<u>60</u>
Expenditures:			
Appropriations	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	60		
Unencumbered Cash, Beginning	<u>527</u>		
Unencumbered Cash, Ending	<u>\$ 587</u>		

PHILLIPS COUNTY, KANSAS
TOURISM AND CONVENTION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transient Guest Tax	\$ 10,238	14,000	(3,762)
Expenditures:			
Appropriations	10,238	14,000	(3,762)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
LOCAL EMERGENCY PLANNING COMMITTEE FUND

SCHEDULE 2

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Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from General	\$ 0	<u>0</u>	<u>0</u>
Expenditures:			
Contractual Services	6,109	10,005	(3,896)
Commodities	<u>110</u>	<u>1,500</u>	<u>(1,390)</u>
Total Expenditures	<u>6,219</u>	<u>11,505</u>	<u>(5,286)</u>
Cash Receipts Over (Under) Expenditures	(6,219)		
Unencumbered Cash, Beginning	<u>11,505</u>		
Unencumbered Cash, Ending	<u>\$ 5,286</u>		

PHILLIPS COUNTY, KANSAS

EMERGENCY 911 FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
911 Tax	\$ 23,146	<u>27,200</u>	<u>(4,054)</u>
Expenditures:			
Contractual Services	19,929	48,453	(28,524)
Commodities	0	5,000	(5,000)
Capital Outlay	<u>0</u>	<u>6,361</u>	<u>(6,361)</u>
Total Expenditures	<u>19,929</u>	<u>59,814</u>	<u>(39,885)</u>
Cash Receipts Over (Under) Expenditures	3,217		
Unencumbered Cash, Beginning	<u>52,735</u>		
Unencumbered Cash, Ending	<u>\$ 55,952</u>		

PHILLIPS COUNTY, KANSAS

WIRELESS 911 FUND

Statement of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
Taxes			
911 Tax	\$ 11,927	<u>15,500</u>	<u>(3,573)</u>
Expenditures:			
Contractual Services	5,233	7,335	(2,102)
Capital Outlay	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total Expenditures	<u>5,233</u>	<u><u>37,335</u></u>	<u><u>(32,102)</u></u>
Cash Receipts Over (Under) Expenditures	6,694		
Unencumbered Cash, Beginning	<u>40,719</u>		
Unencumbered Cash, Ending	<u><u>\$ 47,413</u></u>		

PHILLIPS COUNTY, KANSAS
RETIREMENT HOME BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ (5)	0	(5)
Delinquent	388	0	388
16/20M	799	0	799
Total Cash Receipts	1,182	0	1,182
Expenditures:			
Transfer to Assisted Living Debt Service	1,182	8,925	(7,743)
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ 0		

PHILLIPS COUNTY, KANSAS
HOSPITAL BONDS FUND
 Statement of Cash Receipts and Expenditures
 Actual and Budget
For the Year Ended December 31, 2011

	Actual	Budget	Variance Over (Under)
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><u>30,000</u></u>	<u><u>0</u></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
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 24

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 95,885	95,665	220
Delinquent	832	830	2
Motor Vehicle	10,747	10,904	(157)
Recreational Vehicle	269	291	(22)
16/20M	1,269	1,867	(598)
Assisted Living Center	51,451	35,595	15,856
Transfer from Retirement Home Bonds	1,182	8,925	(7,743)
Total Cash Receipts	161,635	154,077	7,558
Expenditures:			
Principal	83,000	83,000	0
Interest	71,077	71,077	0
COP Reserve	7,493	0	7,493
Cash Basis Reserve	0	10,000	(10,000)
Total Expenditures	161,570	164,077	(2,507)
Cash Receipts Over (Under) Expenditures	65		
Unencumbered Cash, Beginning	2,549		
Unencumbered Cash, Ending	\$ 2,614		

PHILLIPS COUNTY, KANSAS
SOLID WASTE AND LANDFILL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem	\$ 35,943	35,874	69
Delinquent	958	100	858
Motor Vehicle	19,731	20,444	(713)
Recreational Vehicle 16/20M	493	546	(53)
16/20M	775	3,501	(2,726)
Charges for Services	402,911	238,679	164,232
Miscellaneous	46,912	0	46,912
Total Cash Receipts	507,723	299,144	208,579
Expenditures:			
Personal Services	221,069	165,508	55,561
Contractual Services	150,187	132,185	18,002
Commodities	121,733	90,571	31,162
Capital Outlay	33,548	760	32,788
Lease Payments	52,264	76,829	(24,565)
Transfer to Landfill Equipment Reserve	0	4,000	(4,000)
Total Expenditures	578,801	469,853	108,948
Cash Receipts Over (Under) Expenditures	(71,078)		
Unencumbered Cash, Beginning	332,293		
Unencumbered Cash, Ending	\$ 261,215		

PHILLIPS COUNTY, KANSAS
EMS-AMBULANCE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 26

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Taxes			
Ad Valorem Property	\$ 115,030	114,762	268
Delinquent	923	152	771
Motor Vehicle	2,809	2,726	83
Recreational Vehicle	71	73	(2)
16/20M	1,447	467	980
Charges for Services	264,921	246,820	18,101
Grants	23,266	0	23,266
Miscellaneous	7,723	0	7,723
Total Cash Receipts	<u>416,190</u>	<u>365,000</u>	<u>51,190</u>
Expenditures:			
Personal Services	228,758	250,000	(21,242)
Contractual Services	54,797	55,000	(203)
Commodities	79,099	40,000	39,099
Capital Outlay	31,500	20,000	11,500
Transfer to Ambulance Equipment	0	26,132	(26,132)
Adjustment for Qualifying Budget Credit:			
Grants	0	23,266	(23,266)
Total Expenditures	<u>394,154</u>	<u>414,398</u>	<u>(20,244)</u>
Cash Receipts Over (Under) Expenditures	22,036		
Unencumbered Cash, Beginning	<u>26,632</u>		
Unencumbered Cash, Ending	<u>\$ 48,668</u>		

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

	Special Machinery and Equipment	County Equipment Reserve	Ambulance Equipment	County Health Grants
Cash Receipts:				
Grants	\$ 0	0	0	23,958
Donations	0	0	0	6,000
RE - WIC/XIX	0	0	0	19,039
Reimbursed Expense	0	0	0	231
Transfer from General	0	3,159	0	0
Transfer from Special Vehicle	0	0	0	0
Transfer from Road and Bridge	4,418	0	0	0
	<u>4,418</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Cash Receipts	 <u>4,418</u>	 <u>3,159</u>	 <u>0</u>	 <u>49,228</u>
 Expenditures:				
Capital Outlay	264,177	61,576	20,604	0
Lease Payment	114,036	0	0	0
Grant Expenses	0	0	0	47,475
Transfer to Road & Bridge	127,700	0	0	0
Transfer to Ambulance	0	0	0	0
Transfer to General	0	35,454	0	0
	<u>0</u>	<u>35,454</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>505,913</u>	 <u>97,030</u>	 <u>20,604</u>	 <u>47,475</u>
 Cash Receipts Over (Under) Expenditures	 (501,495)	 (93,871)	 (20,604)	 1,753
Unencumbered Cash, Beginning	<u>614,847</u>	<u>428,242</u>	<u>29,995</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 113,352</u>	 <u>334,371</u>	 <u>9,391</u>	 <u>1,753</u>

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

SCHEDULE 2

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	<u>Special Vehicle</u>	<u>Register of Deeds Technology</u>	<u>Attorney's Training</u>	<u>Law Enforcement Trust</u>
Cash Receipts:				
Fees	\$ 66,532	8,532	962	1,240
Miscellaneous	15	0	0	1,604
Reimbursed Expense	<u>492</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>67,039</u>	<u>8,532</u>	<u>962</u>	<u>2,844</u>
Expenditures:				
Personal Services	9,955	0	0	0
Contractual Services	10,416	8,326	481	200
Commodities	16,592	0	0	1,422
Capital Outlay	14,029	0	0	0
Transfer to Equipment Reserve	0	0	0	0
Transfer to General	<u>16,047</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>67,039</u>	<u>8,326</u>	<u>481</u>	<u>1,622</u>
Cash Receipts Over (Under) Expenditures	0	206	481	1,222
Unencumbered Cash, Beginning	<u>0</u>	<u>54,237</u>	<u>7,705</u>	<u>3,470</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>54,443</u></u>	<u><u>8,186</u></u>	<u><u>4,692</u></u>

PHILLIPS COUNTY, KANSAS
 Any Nonbudgeted Fund
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	PCED Grant & Loan	Hansen ADT Grant	Donations
Cash Receipts:			
Hansen Foundation	\$ 0	0	0
Transfer from Economic Development	260,813	0	0
Total Cash Receipts	260,813	0	0
Expenditures:			
Grants	106,770	0	0
Project Expenditures	0	1	0
Total Expenditures	106,770	1	0
Cash Receipts Over (Under) Expenditures	154,043	(1)	0
Unencumbered Cash, Beginning	163,157	1	18,673
Unencumbered Cash, Ending	\$ 317,200	0	18,673

PHILLIPS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	<u>EMPG</u>	<u>SCIP Grant</u>	<u>Diversion</u>	<u>Revolving Loan Fund</u>
Cash Receipts:				
Federal Aid	\$ 15,505	0	0	0
Fees	0	0	3,501	0
Grants	0	42,576	0	0
Loan Payments	0	0	0	20,343
Interest on Idle Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>
 Total Cash Receipts	 <u>15,505</u>	 <u>42,576</u>	 <u>3,501</u>	 <u>20,378</u>
Expenditures:				
Contractual Services	14,230	0	0	0
Commodities	0	0	630	0
Capital Outlay	15,489	90,186	0	0
Fiduciary Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,234</u>
 Total Expenditures	 <u>29,719</u>	 <u>90,186</u>	 <u>630</u>	 <u>2,234</u>
 Cash Receipts Over (Under) Expenditures	 (14,214)	 (47,610)	 2,871	 18,144
Unencumbered Cash, Beginning	<u>14,230</u>	<u>84,311</u>	<u>4,882</u>	<u>305,094</u>
 Unencumbered Cash, Ending	 <u>\$ 16</u>	 <u>36,701</u>	 <u>7,753</u>	 <u>323,238</u>

PHILLIPS COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,133,378	9,243,670	8,561,838	5,815,210
Current Tax Exchange	0	1,800	1,800	0
Advance Tax	0	10,648	10,648	0
Prior Year Abated & Refunded	0	5,121	5,121	0
Motor Vehicle License	0	616,599	616,599	0
Sales Tax	0	409,063	409,063	0
Motor Vehicle Tax	20,660	888,741	888,672	20,729
Delinquent Personal Tax	0	28,420	28,420	0
Special Mineral Tax	0	23,384	23,384	0
County Sale	12,192	61,732	72,491	1,433
Tax Judgments	35	2,183	2,218	0
Intererst on Investements	0	20,518	20,518	0
Interest on Taxes	0	19,330	19,330	0
Insufficient Funds Check	(918)	3,694	2,776	0
Antique Tax	0	6,299	6,299	0
Total Distributable Funds	<u>5,165,347</u>	<u>11,341,202</u>	<u>10,669,177</u>	<u>5,837,372</u>
State Funds:				
Education Building	0	55,130	55,130	0
Institutional Building	0	27,565	27,565	0
General	0	6	6	0
Total State Funds	<u>0</u>	<u>82,701</u>	<u>82,701</u>	<u>0</u>
Subdivision Funds:				
Libraries	0	66,807	66,807	0
Irrigation Districts	0	114,162	114,162	0
Cities	0	1,103,273	1,103,273	0
Townships	5	36,441	36,446	0
School Districts	0	2,457,736	2,457,736	0
Cemeteries	0	7,728	7,729	(1)
Extension District	0	84,017	84,017	0
Fire Districts	0	158,388	158,388	0
Total Subdivision Funds	<u>5</u>	<u>4,028,552</u>	<u>4,028,558</u>	<u>(1)</u>

PHILLIPS COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Sheriff	\$ 0	39,416	39,416	0
Register of Deeds	2,021	42,809	44,920	(90)
County Clerk	0	2,135,643	2,135,643	0
Clerk of District Court:				
Court Trust	4,550	219,880	217,836	6,594
Law Library	5,979	5,562	7,987	3,554
County Treasurer:				
Corporate Plan Employee Claims	73,714	1,098,125	1,141,067	30,772
Heritage Trust	0	1,852	1,852	0
Revolving Cash	0	240,034	240,034	0
County Officer Fees	0	21,518	21,518	0
Fish & Game Licenses	120	7,108	7,212	16
Cereal Malt Beverage Stamp	0	50	50	0
Payroll Withholding	0	1,519,231	1,518,776	455
Mortgage Registration	0	46,307	46,307	0
Stray Animals	523	508	523	508
Total Officer Accounts	<u>86,907</u>	<u>5,378,043</u>	<u>5,423,141</u>	<u>41,809</u>
Total Agency Funds	<u>\$5,252,259</u>	<u>20,830,498</u>	<u>20,203,577</u>	<u>5,879,180</u>