

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2013

WASHINGTON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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Board of County Commissioners
Washington County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, unencumbered cash of Washington County, Kansas (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' 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 KMAAG. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, 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 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 the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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 matters 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2013, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The schedule of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, the schedule of receipts and expenditures – regulatory basis – Washington County Public Building Commission, and the schedule of receipts and disbursements – Agency Funds – regulatory basis (schedules 1 through 4, as listed in the table of contents) are presented for the purposes of additional analysis and are not a required part of the 2013 basic financial statement; however they are required to be presented under the provisions in KMAAG. 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 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 basic financial statement as a whole on the basis of accounting described in note 1.

The 2012 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget and the schedule of receipts and expenditures – regulatory basis – Washington County Public Building Commission (schedule 2 and 3 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2012 basic financial statement upon which we rendered an unmodified opinion dated August 19, 2013. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://da.ks.gov/ar/muniserve>. Such 2012 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in note 1.

Lindburg Vogel Pierce Laris

Certified Public Accountants

Hutchinson, Kansas
August 22, 2014

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	\$ 894,929	\$ -	\$ 4,525,830	\$ 4,747,799	\$ 672,960	\$ 62,826	\$ 735,786
Special Purpose Funds							
Road and Bridge	58,776	-	2,326,444	2,155,852	229,368	52,655	282,023
Special Bridge	291,749	-	407,654	180,175	519,228	4,916	524,144
Special Road and Bridge Machinery	34,476	-	150,000	33,800	150,676	-	150,676
Vegetation Management	1,490	-	55,403	53,922	2,971	6,662	9,633
Noxious Weed	6,558	-	268,109	226,671	47,996	220	48,216
County Health	95,217	-	485,667	473,455	107,429	8,855	116,284
Emergency 911	37,215	-	73	1,911	35,377	-	35,377
Wireless 911	102,181	-	204	-	102,385	-	102,385
Washington County 911	22,803	-	49,950	57,516	15,237	5,120	20,357
Multi-Use Equipment	221,037	-	170,600	49,252	342,385	-	342,385
Multi-Use Capital Improvement	527,767	-	30,000	9,544	548,223	-	548,223
Register of Deeds Technology	12,258	-	8,086	-	20,344	-	20,344
Finger Print	-	-	1,824	-	1,824	-	1,824
Offender Register	-	-	700	-	700	-	700
Building	-	-	571,163	8,715	562,448	-	562,448
Emergency Management Grant	-	-	20,913	11,537	9,376	-	9,376
Treasurer's Auto Special	13,451	-	61,989	58,104	17,336	-	17,336
Special Grant	1,644	-	-	-	1,644	-	1,644
Bond and Interest Fund	4,534	-	70,980	70,404	5,110	-	5,110
Trust Fund	100	-	-	68	32	-	32
Airport Memorial							
TOTAL GOVERNMENTAL FUNDS	2,326,185	-	9,205,589	8,138,725	3,393,049	141,254	3,534,303
RELATED MUNICIPAL ENTITY							
Washington County Public Building Commission	1	-	8,816,766	1,986,149	6,830,618	-	6,830,618
TOTAL REPORTING ENTITY (excluding agency funds)	\$ 2,326,186	\$ -	\$ 18,022,355	\$ 10,124,874	\$ 10,223,667	\$ 141,254	\$ 10,364,921

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

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For the Year Ended December 31, 2013

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COMPOSITION OF CASH

First National Bank - Washington, Kansas	\$ 9,938,945
First National Bank - Washington, Kansas - jail	11,131
First National Bank - Washington, Kansas - County Attorney	283
First National Bank - Washington, Kansas - emergency management	52
United Bank & Trust - Washington, Kansas - noxious weed-chemical counter recycle	192
First National Bank - Washington, Kansas - District Court	12,751
First National Bank - Washington, Kansas - electronic funds	1,027
Cash on hand - District Court	50
Cash on hand	62,461
First National Bank - Washington, Kansas - certificate of deposit	100,000
United Bank & Trust - Marysville, Kansas - certificate of deposit	300,000
Citizens State Bank - Marysville, Kansas - certificate of deposit	100,000
Citizens State Bank - Hanover, Kansas - certificate of deposit	750,000
Signature Bank - Haddam, Kansas - certificate of deposit	100,000
The Bank of Palmer - Palmer, Kansas - certificate of deposit	<u>200,000</u>
TOTAL COMPOSITION OF CASH	11,576,892
AGENCY FUNDS PER SCHEDULE 4	<u>(8,042,589)</u>
TOTAL GOVERNMENTAL FUNDS	3,534,303
RELATED MUNICIPAL ENTITY	<u>6,830,618</u>
TOTAL REPORTING ENTITY (excluding agency funds)	<u><u>\$ 10,364,921</u></u>

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

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Washington County (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and its related municipal entity the Washington County Public Building Commission. The related municipal entity is included in the County's reporting entity because of the significance of its relationship with the County. The financial statement does not include the following related municipal entity:

Washington County Hospital

The Washington County Hospital Board operates the County's hospital. The hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the hospital. The hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. The County hospital is audited annually and those audited financial statements are available at their offices.

The Washington County Public Building Commission (WCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, appointed by the Washington County Board of County Commissioners. The WCPBC has the authority to issue revenue bonds to finance the cost of acquiring/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The WCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the WCPBC lease. The WCPBC has no power to levy taxes, and revenue bonds issued by the WCPBC are not included in any legal debt limitations of the operating governmental entity. The WCPBC does not issue separate financial statements, as it has only one fund that is reflected separately in this financial statement.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with 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.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2013:

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Trust Fund – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to account for assets held by a governmental unit as an agent for individuals, private organizations, other government units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County 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 County 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 directly rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the original 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. No budgets were amended for the year ended December 31, 2013.

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.

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 County 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 certain Special Purpose Funds.

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

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the Municipal Investment Pool, and others.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included 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.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those 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 County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

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.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 or deposit guaranty bonds coverage. All deposits were legally secured at December 31, 2013.

At December 31, 2013, the County's carrying amount of deposits was \$11,514,381 and the bank balance was \$11,578,008. The bank balance was held by five banks. Of the bank balance, \$1,050,000 was covered by FDIC, and \$10,528,008 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

Related Municipal Entity

At December 31, 2013, the County's related municipal entity's carrying amount of deposits was \$250,000 and the bank balance was \$250,000. The bank balance was held by one bank. The bank balance was covered by FDIC.

As of December 31, 2013, the County's related municipal entity had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Carrying Value</u>	<u>Rating</u>
Federated Government Obligations Fund	<u>\$ 6,580,618</u>	<u>\$ 6,580,618</u>	S & P AAAM

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds Series 2004	3.040%-4.125%	2004	\$ 1,015,000	2014
Capital leases 3 Motorgraders	1.950%	04/02/12	545,390	04/01/15
Law Enforcement Center and Hospital	3.000%-5.000%	03/07/13	7,980,000	09/01/42

All equipment under capital leases have been pledged to secure the payment of those leases.

Changes in long-term debt of the County for the year ended December 31, 2013, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds Series 2004	\$ 130,000	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ 2,641
Capital leases						
3 Motorgraders	456,668	-	180,022	-	276,646	8,029
Jail facility	960,000	-	-	(960,000)	-	21,926
Law Enforcement and Hospital	-	7,980,000	50,000	-	7,930,000	166,750
	<u>1,416,668</u>	<u>7,980,000</u>	<u>230,022</u>	<u>(960,000)</u>	<u>8,206,646</u>	<u>196,705</u>
	<u>\$ 1,546,668</u>	<u>\$ 7,980,000</u>	<u>\$ 295,022</u>	<u>\$ (960,000)</u>	<u>\$ 8,271,646</u>	<u>\$ 199,346</u>

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

General Obligation Bonds	Principal	Interest
2014	<u>\$ 65,000</u>	<u>\$ 2,681</u>
Capital Leases	Principal	Interest
2014	\$ 243,549	\$ 348,002
2015	298,097	342,605
2016	215,000	335,550
2017	220,000	329,100
2018	230,000	322,500
2019-2023	1,215,000	1,507,350
2024-2028	1,270,000	1,274,750
2029-2033	1,275,000	1,007,250
2034-2038	1,620,000	656,000
2039-2042	1,620,000	207,500
	<u>\$ 8,206,646</u>	<u>\$ 6,330,607</u>

NOTE 5—LONG-TERM DEBT – RELATED MUNICIPAL ENTITY

The Washington County Public Building Commission (WCPBC) is authorized to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities. The revenue bonds issued by the WCPBC represent the underlying debt of the capital lease on the Law Enforcement Center and hospital project of the county. The capital lease payments from the County are the source of revenue that the WCPBC will use to retire the revenue bond as they mature.

At year end, WCPBC's long-term debt consisted of the following issue:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue bonds, Series 2013				
Law Enforcement Center refunding and Hospital project	3.00%-5.00%	03/07/13	<u>\$ 7,980,000</u>	09/01/42

On March 7, 2013, the WCPBC issued \$7,980,000 revenue bonds. Proceeds from this issue were used for hospital improvements and to advance refund the Law Enforcement Center revenue bonds, series 2006.

Of the proceeds received, \$1,021,043 was placed in an irrevocable trust with an escrow agent and was used to purchase U.S. government securities. The securities and interest earnings on the securities will be used to retire the WCPBC revenue bonds, series 2006 as required. As a result, the WCPBC revenue bonds, series 2006 is considered defeased and the liability removed from the County's debt. The refunding of these revenue bonds was completed to reduce the future debt service payments.

Changes in long-term debt of WCPBC for the year ended December 31, 2013, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Refunding	Balance End of Year	Interest Paid
Revenue bonds						
Series 2006	\$ 960,000	\$ -	\$ -	\$ 960,000	\$ -	\$ 21,926
Series 2013	-	7,980,000	50,000	-	7,930,000	166,750
	<u>\$ 960,000</u>	<u>\$ 7,980,000</u>	<u>\$ 50,000</u>	<u>\$ 960,000</u>	<u>\$ 7,930,000</u>	<u>\$ 188,676</u>

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

Revenue Bond	Principal	Interest
2014	\$ 60,000	\$ 343,500
2015	205,000	341,700
2016	215,000	335,550
2017	220,000	329,100
2018	230,000	322,500
2019-2023	1,215,000	1,507,350
2024-2028	1,270,000	1,274,750
2029-2033	1,275,000	1,007,250
2034-2038	1,620,000	656,000
2039-2042	1,620,000	207,500
	<u>\$ 7,930,000</u>	<u>\$ 6,325,200</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The 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 statement supplementary information. That report may be obtained by writing to KPERs (611 South. Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 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 member-employee contribution rate at 4.00% of covered salary for Tier 1 members and 6.00% 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. Kansas 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.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

Under the plan, participants select investments from alternatives offered by the plan administrator, who is under contract with the County to manage the plan. Investment selection by a participant may be changed from time to time. The County manages none of the investment selections. By making the selection, enrollees accept and assume all risk that pertains to the plan and its administration.

NOTE 8—OTHER LONG-TERM LIABILITIES

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government 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 the 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

All employees of the County accumulate a maximum of 120 calendar days earned time pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued earned time, up to 30 days maximum, earned prior to resignation or retirement.

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in agreement with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time. The County's liability for compensated absences at December 31, 2013, is estimated to be \$270,835.

NOTE 9—FUND TRANSFERS

Interfund transfers for the County during 2013 were as follows:

From	To	Statutory Authority	Amount
Treasurer's Auto Special Fund	General Fund	K.S.A. 8-145	\$ 14,652
Treasurer's Auto Special Fund	Multi-Use Equipment Fund	K.S.A. 19-119	5,000
County General Fund			
CDC	Multi-Use Equipment Fund	K.S.A. 19-119	100
Election	Multi-Use Equipment Fund	K.S.A. 19-119	6,000
Sheriff	Multi-Use Equipment Fund	K.S.A. 19-119	32,500
Solid waste	Multi-Use Equipment Fund	K.S.A. 19-119	12,000
Jail	Multi-Use Equipment Fund	K.S.A. 19-119	15,000
Jail	Multi-Use Capital Improvement Fund	K.S.A. 19-120	15,000
Courthouse	Multi-Use Capital Improvement Fund	K.S.A. 19-120	15,000
Courthouse	Multi-Use Equipment Fund	K.S.A. 19-119	30,000
Road and Bridge Fund	Special Road and Bridge Machinery Fund	K.S.A. 68-141-g	150,000
Noxious Weed Fund	Multi-Use Equipment Fund	K.S.A. 19-119	50,000
County Health Fund	Multi-Use Equipment Fund	K.S.A. 19-119	20,000

NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County manages these various risks of loss as follows:

General liability

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per occurrence.

Physical property

Insured through commercial insurance policy. Replacement cost insured values are based on an annual review by insurance agent.

Workers' compensation

Insured through commercial insurance policy. Policy provides coverage for claims up to \$500,000 per accident.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Neighborhood Revitalization Plan

The County adopted a Neighborhood Revitalization Plan for all real property and all improvements thereon situated in the County of Washington effective on or after January 1, 1997, pursuant to K.S.A. 1996 Supp. 12-17,114 et seq. There are various qualifications that must be met in order to be eligible for the tax rebate. The amount of the rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the construction and improvement to the qualified parcel and the increase in assessed valuation directly resulting there from, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

<u>Years of Eligibility</u>	<u>Percentage of Property Tax Increment Rebateable</u>
Years 1-3	90%
Year 4	80%
Year 5	70%
Year 6	60%
Year 7	50%
Year 8	40%
Year 9	30%
Year 10	20%

A parcel determined qualified for rebates shall be entitled to such rebates in decreasing percentage amounts for a period of ten years provided the property declared qualified shall continuously maintain such qualification. The plan was terminated for any new participants on January 1, 2003. The last payout of rebates for this plan will be in the year 2013.

Restated and Amended Revitalization Plan

The County adopted the Restated and Amended Revitalization Plan for agricultural property construction, commercial and industrial property construction, and multi-family residences effective as of January 1, 2003. The term of the tax rebate that will be allowed is for a period of three years, with an additional two years granted under certain provisions as set forth in the plan. No tax rebate will be available beyond five years. The amount of rebate on the new constructions shall be graduated in accordance as to the following:

<u>New Appraised Value or Projected Construction Costs</u>	<u>Percentage of Property Tax Rebate on Real Estate Investment/Construction</u>
\$10,000 to \$99,999	55%
\$100,000 to \$1,000,000	60%
Greater than \$1,000,000	65%

There is also an incentive rebate that the governing body will consider increasing the amount of tax rebate up to 75% by giving special consideration to the number of new jobs created by the construction of improvements.

The Restated and Amended Revitalization Plan shall also extend the initial period of the Neighborhood Revitalization Plan for an additional period of five years ending December 31, 2014.

For the years ended December 31, 2013 and 2012, these tax rebates for both plans amounted to \$10,235 and \$42,253, respectively.

On March 23, 2009, the commissioners adopted a resolution revoking all Neighborhood Revitalization Plans, incentive plans, and/or all prior tax rebate plans effective immediately. Participants currently in the Neighborhood Revitalization Plans and Restated and Amended Revitalization Plan will still be eligible to receive tax rebates.

NOTE 12—MUNICIPAL SOLID WASTE LANDFILL

The County closed its solid waste landfill during 1994. A transfer station was built and solid waste is being hauled to an out of County landfill. A final closure inspection has been done by the Kansas Department of Health and Environment and the County's closure plan has been accepted. Postclosure care consists of the following: (1) maintaining the integrity and effectiveness of the final cover and (2) monitoring the groundwater and maintaining the monitoring system described in accordance with the requirements of K.S.A. 28-29-19. As long as the sampling results show no contamination above the maximum amounts allowed, monitoring will be conducted as needed. In the event of contamination, the County will be required to (1) increase sampling of the monitoring wells, (2) identify all private domestic wells, (3) install additional monitoring wells, and possibly cleanup the contaminated area. No estimation of additional landfill closure or postclosure care has been determined. Therefore, no potential liability has been recognized in this financial statement. No contamination was identified in 2013.

WASHINGTON COUNTY, KANSAS
 SCHEDULE OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 5,102,508	\$ -	\$ 5,102,508	\$ 4,747,799	\$ (354,709)
Special Purpose Funds					
Road and Bridge	2,305,000	-	2,305,000	2,155,852	(149,148)
Special Bridge	530,000	-	530,000	180,175	(349,825) *
Vegetation Management	36,000	15,403	51,403	53,922	2,519
Noxious Weed	279,500	-	279,500	226,671	(52,829)
County Health	472,500	80,497	552,997	473,455	(79,542)
Emergency 911	19,727	-	19,727	1,911	(17,816)
Wireless 911	48,074	-	48,074	-	(48,074)
Washington County 911	43,082	-	43,082	57,516	14,434
Bond and Interest Fund					
Bond and Interest	71,281	-	71,281	70,404	(877)

* Not subject to the budget law

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 4,408,671	\$ 4,085,577	\$ 4,007,103	\$ 78,474
Intergovernmental	9,448	16,511	10,441	6,070
Licenses, fees, and permits	264,779	265,173	252,000	13,173
Use of money and property	18,034	15,514	16,700	(1,186)
Transfers in	16,649	14,652	18,000	(3,348)
Reimbursements and other	209,125	128,403	287,500	(159,097)
TOTAL RECEIPTS	4,926,706	4,525,830	\$ 4,591,744	\$ (65,914)
EXPENDITURES				
County Commission	61,070	56,727	\$ 61,500	\$ (4,773)
County Clerk	103,726	106,286	104,500	1,786
County Treasurer	89,385	92,744	90,000	2,744
County Attorney	86,589	87,072	92,500	(5,428)
Register of Deeds	63,781	72,084	72,100	(16)
Clerk of District Court	50,533	47,491	54,000	(6,509)
Courthouse (general expense)	265,360	242,125	540,196	(298,071)
Appraiser	141,410	110,198	119,500	(9,302)
Jail	446,409	443,230	454,150	(10,920)
Emergency preparedness	36,470	31,553	38,500	(6,947)
Communications	193,629	197,469	197,200	269
Janitor	40,265	40,481	41,500	(1,019)
Election	75,585	55,427	59,500	(4,073)
Economic development	4,228	2,322	4,000	(1,678)
Airport maintenance	8,522	6,246	13,000	(6,754)
Sheriff	347,666	350,905	364,000	(13,095)
Coroner	1,258	13,386	6,000	7,386
Employee benefits	1,659,124	1,827,003	1,832,000	(4,997)
Alcohol and drug	629	3,558	6,000	(2,442)
Tourism	16,643	16,639	17,500	(861)
Solid waste	353,393	361,722	360,500	1,222
Other	577,114	583,131	574,362	8,769
TOTAL EXPENDITURES	4,622,789	4,747,799	\$ 5,102,508	\$ (354,709)
RECEIPTS OVER (UNDER) EXPENDITURES	303,917	(221,969)		
UNENCUMBERED CASH, BEGINNING	591,012	894,929		
UNENCUMBERED CASH, ENDING	<u>\$ 894,929</u>	<u>\$ 672,960</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF RECEIPTS

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 3,993,480	\$ 3,598,391	\$ 3,532,395	\$ 65,996
Neighborhood revitalization and business refund	(32,671)	(8,382)	(10,962)	2,580
Delinquent tax	31,096	30,029	16,500	13,529
Intangible tax	28,893	23,837	21,988	1,849
Motor vehicle tax	387,873	441,702	447,182	(5,480)
TOTAL TAXES	4,408,671	4,085,577	4,007,103	78,474
INTERGOVERNMENTAL				
Local alcoholic liquor	9,448	16,511	10,441	6,070
LICENSES, FEES, AND PERMITS				
Redemption charges	15,451	16,962	17,000	(38)
Mortgage registration fees	75,892	71,263	44,000	27,263
Clerk of District Court fees	3,137	3,385	8,000	(4,615)
Recycling income	-	17,280	10,000	7,280
VIN's	6,742	7,828	4,000	3,828
Solid waste fees	156,741	140,638	160,000	(19,362)
Officers' fees	6,816	7,817	9,000	(1,183)
TOTAL LICENSES, FEES, AND PERMITS	264,779	265,173	252,000	13,173
USE OF MONEY AND PROPERTY				
Interest on investments	16,828	14,269	15,000	(731)
Rent	550	550	1,700	(1,150)
Other interest	656	695	-	695
TOTAL USE OF MONEY AND PROPERTY	18,034	15,514	16,700	(1,186)
TRANSFERS IN				
Transfer from Treasurer's Auto Special Fund	16,649	14,652	18,000	(3,348)
REIMBURSEMENTS AND OTHER				
Reimbursements	24,048	13,897	15,000	(1,103)
Contract law	4,000	10,125	12,500	(2,375)
Airport grant	-	402	-	402
Jail receipts	105,591	63,870	235,000	(171,130)
Collections	75,486	40,109	25,000	15,109
TOTAL REIMBURSEMENTS AND OTHER	209,125	128,403	287,500	(159,097)
TOTAL RECEIPTS	\$ 4,926,706	\$ 4,525,830	\$ 4,591,744	\$ (65,914)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 50,961	\$ 52,543	\$ 54,000	\$ (1,457)
Contractual services	10,109	3,995	7,000	(3,005)
Commodities	-	189	500	(311)
TOTAL COUNTY COMMISSION	61,070	56,727	61,500	(4,773)
COUNTY CLERK				
Personal services	81,065	82,811	88,000	(5,189)
Contractual services	21,378	16,420	13,000	3,420
Commodities	1,283	3,786	3,500	286
Capital outlay	-	3,269	-	3,269
TOTAL COUNTY CLERK	103,726	106,286	104,500	1,786
COUNTY TREASURER				
Personal services	75,638	79,259	80,000	(741)
Contractual services	11,774	12,455	8,000	4,455
Commodities	1,973	1,030	2,000	(970)
TOTAL COUNTY TREASURER	89,385	92,744	90,000	2,744
COUNTY ATTORNEY				
Personal services	75,870	77,833	80,000	(2,167)
Contractual services	7,679	6,643	10,000	(3,357)
Commodities	2,042	2,596	2,500	96
Capital outlay	998	-	-	-
TOTAL COUNTY ATTORNEY	86,589	87,072	92,500	(5,428)
REGISTER OF DEEDS				
Personal services	58,119	61,247	62,100	(853)
Contractual services	4,496	5,622	4,300	1,322
Commodities	1,166	1,747	4,200	(2,453)
Capital outlay	-	3,468	1,500	1,968
TOTAL REGISTER OF DEEDS	63,781	72,084	72,100	(16)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 42,997	\$ 43,548	\$ 47,500	\$ (3,952)
Commodities	2,536	3,644	3,000	644
Capital outlay	-	199	3,500	(3,301)
Transfer to Equipment Reserve	5,000	100	-	100
TOTAL CLERK OF DISTRICT COURT	50,533	47,491	54,000	(6,509)
COURTHOUSE (general expense)				
Personal services	-	221	-	221
Contractual services	241,341	167,777	453,796	(286,019)
Commodities	9,019	8,868	56,400	(47,532)
Capital outlay	-	20,259	30,000	(9,741)
Transfer to Equipment Reserve	-	30,000	-	30,000
Transfer to Capital Improvement Reserve	15,000	15,000	-	15,000
TOTAL COURTHOUSE (general expense)	265,360	242,125	540,196	(298,071)
APPRAISER				
Personal services	90,192	92,711	93,000	(289)
Contractual services	19,556	3,857	7,000	(3,143)
Commodities	4,389	4,030	7,500	(3,470)
Capital outlay	1,393	-	2,000	(2,000)
Transfer to Equipment Reserve	5,000	-	-	-
Mapping	20,880	9,600	10,000	(400)
TOTAL APPRAISER	141,410	110,198	119,500	(9,302)
JAIL				
Personal services	177,142	199,927	202,000	(2,073)
Contractual services	211,499	197,476	210,000	(12,524)
Commodities	17,768	15,015	30,000	(14,985)
Capital outlay	-	38	7,150	(7,112)
Juvenile detention	-	774	5,000	(4,226)
Transfer to Equipment Reserve	-	15,000	-	15,000
Transfer to Capital Improvement Reserve	40,000	15,000	-	15,000
TOTAL JAIL	446,409	443,230	454,150	(10,920)
EMERGENCY PREPAREDNESS				
Personal services	28,228	17,919	29,500	(11,581)
Contractual services	5,271	5,163	6,000	(837)
Commodities	2,971	5,471	3,000	2,471
Capital outlay	-	3,000	-	3,000
TOTAL EMERGENCY PREPAREDNESS	36,470	31,553	38,500	(6,947)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 174,389	\$ 182,745	\$ 178,500	\$ 4,245
Contractual services	14,988	13,953	13,000	953
Commodities	1,252	733	2,000	(1,267)
Capital outlay	-	38	-	38
Transfer to Equipment Reserve	3,000	-	3,700	(3,700)
TOTAL COMMUNICATIONS	193,629	197,469	197,200	269
JANITOR				
Personal services	30,437	33,627	32,500	1,127
Contractual services	1,427	1,674	2,000	(326)
Commodities	7,901	5,180	7,000	(1,820)
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	500	-	-	-
TOTAL JANITOR	40,265	40,481	41,500	(1,019)
ELECTION				
Personal services	29,686	20,216	32,500	(12,284)
Contractual services	43,597	20,268	15,000	5,268
Commodities	1,622	3,539	12,000	(8,461)
Capital outlay	680	5,404	-	5,404
Transfer to Equipment Reserve	-	6,000	-	6,000
TOTAL ELECTION	75,585	55,427	59,500	(4,073)
ECONOMIC DEVELOPMENT				
Personal services	2,703	-	-	-
Contractual services	1,525	2,322	2,000	322
Commodities	-	-	2,000	(2,000)
TOTAL ECONOMIC DEVELOPMENT	4,228	2,322	4,000	(1,678)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Personal services	\$ 55	\$ -	\$ -	\$ -
Contractual services	4,385	5,250	8,000	(2,750)
Commodities	39	163	5,000	(4,837)
Capital outlay	4,043	833	-	833
TOTAL AIRPORT MAINTENANCE	8,522	6,246	13,000	(6,754)
SHERIFF				
Personal services	225,640	204,753	242,000	(37,247)
Contractual services	82,816	90,789	97,000	(6,211)
Commodities	19,210	26,325	25,000	1,325
Transfer to Equipment Reserve	20,000	32,500	-	32,500
Reimbursements	-	(3,462)	-	(3,462)
TOTAL SHERIFF	347,666	350,905	364,000	(13,095)
CORONER				
Contractual services	1,258	13,386	6,000	7,386
EMPLOYEE BENEFITS				
Social Security	160,793	162,021	165,000	(2,979)
Retirement	167,431	177,194	160,000	17,194
Medical insurance	1,255,741	1,380,270	1,388,000	(7,730)
Advance insurance	11,499	12,751	11,000	1,751
Kansas unemployment	13,762	5,539	13,000	(7,461)
Workman's compensation	49,898	89,228	95,000	(5,772)
TOTAL EMPLOYEE BENEFITS	1,659,124	1,827,003	1,832,000	(4,997)
ALCOHOL AND DRUG				
Personal services	-	1,852	2,000	(148)
Contractual services	608	730	3,000	(2,270)
Commodities	21	976	1,000	(24)
TOTAL ALCOHOL AND DRUG	629	3,558	6,000	(2,442)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2013
(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
TOURISM				
Personal services	\$ 10,560	\$ 10,960	\$ 11,500	\$ (540)
Contractual services	5,637	4,824	4,000	824
Commodities	446	855	2,000	(1,145)
TOTAL TOURISM	16,643	16,639	17,500	(861)
SOLID WASTE				
Personal services	145,472	161,493	145,500	15,993
Contractual services	168,225	164,767	170,000	(5,233)
Commodities	24,696	23,311	40,000	(16,689)
Household hazardous waste	-	151	5,000	(4,849)
Transfer to Equipment Reserve	15,000	12,000	-	12,000
TOTAL SOLID WASTE	353,393	361,722	360,500	1,222
OTHER				
Senior citizens	50,000	56,000	51,000	5,000
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	15,000	15,000	-
Junior college contractual	-	1,000	-	1,000
County hospital maintenance	210,000	210,000	210,000	-
County fair	65,000	70,000	70,000	-
Pawnee mental health	30,000	30,000	30,000	-
Twin valley development services	48,000	48,000	48,000	-
North central regional planning	3,500	3,500	3,500	-
Three rivers	5,000	5,000	5,000	-
NEK-AAA	1,163	1,362	1,362	-
NCK juvenile detention	6,251	3,269	-	3,269
Silver haired legislator	-	500	500	-
RC&D	1,200	-	-	-
Ambulance contract	115,000	114,500	115,000	(500)
Rural lakes regional council	2,000	-	-	-
TOTAL OTHER	577,114	583,131	574,362	8,769
TOTAL EXPENDITURES	\$ 4,622,789	\$ 4,747,799	\$ 5,102,508	\$ (354,709)

WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 910,673	\$ 1,658,518	\$ 1,628,185	\$ 30,333
Delinquent tax	11,195	10,447	8,000	2,447
Motor vehicle tax	164,301	127,783	101,976	25,807
Reimbursements	234,120	185,943	200,000	(14,057)
Special City and County Highway Fund	346,832	345,350	369,339	(23,989)
Neighborhood Revitalization and Business refund	(7,450)	(1,597)	(2,500)	903
TOTAL RECEIPTS	<u>1,659,671</u>	<u>2,326,444</u>	<u>\$ 2,305,000</u>	<u>\$ 21,444</u>
EXPENDITURES				
Personal services	572,089	516,457	\$ 630,000	\$ (113,543)
Contractual services	207,191	351,210	200,000	151,210
Commodities	1,131,739	1,088,044	1,400,000	(311,956)
Capital outlay	-	55,842	75,000	(19,158)
Transfer to Special Road and Bridge Machinery Fund	-	150,000	-	150,000
Reimbursed expenditures	-	(5,701)	-	(5,701)
	<u>1,911,019</u>	<u>2,155,852</u>	<u>2,305,000</u>	<u>(149,148)</u>
Adjustments for qualifying budget credits	-	-	-	-
TOTAL EXPENDITURES	<u>1,911,019</u>	<u>2,155,852</u>	<u>\$ 2,305,000</u>	<u>\$ (149,148)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(251,348)	170,592		
UNENCUMBERED CASH, BEGINNING	<u>310,124</u>	<u>58,776</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 58,776</u>	<u>\$ 229,368</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 466,227	\$ 407,654	\$ 370,000	\$ 37,654
Miscellaneous-reimbursements	69,138	-	-	-
TOTAL RECEIPTS	<u>535,365</u>	<u>407,654</u>	<u>\$ 370,000</u>	<u>\$ 37,654</u>
EXPENDITURES				
Contractual services	599,775	180,082	\$ 400,000	\$ (219,918)
Commodities	22,481	93	130,000	(129,907)
	622,256	180,175	530,000	(349,825)
Adjustments for qualifying budget credits	-	-	-	-
TOTAL EXPENDITURES	<u>622,256</u>	<u>180,175</u>	<u>\$ 530,000</u>	<u>\$ (349,825)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(86,891)	227,479		
UNENCUMBERED CASH, BEGINNING	<u>378,640</u>	<u>291,749</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 291,749</u>	<u>\$ 519,228</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL ROAD AND BRIDGE MACHINERY FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer from Road and Bridge Fund	\$ -	\$ 150,000
EXPENDITURES		
Equipment purchases	22,628	33,800
RECEIPTS OVER (UNDER) EXPENDITURES	(22,628)	116,200
UNENCUMBERED CASH, BEGINNING	57,104	34,476
UNENCUMBERED CASH, ENDING	\$ 34,476	\$ 150,676

WASHINGTON COUNTY, KANSAS
 VEGETATION MANAGEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 47,889	\$ 55,403	\$ 40,000	\$ 15,403
EXPENDITURES				
Commodities	50,209	53,922	\$ 36,000	\$ 17,922
Adjustments for qualifying budget credits	-	-	15,403	(15,403)
TOTAL EXPENDITURES	50,209	53,922	\$ 51,403	\$ 2,519
RECEIPTS OVER (UNDER) EXPENDITURES	(2,320)	1,481		
UNENCUMBERED CASH, BEGINNING	3,810	1,490		
UNENCUMBERED CASH, ENDING	\$ 1,490	\$ 2,971		

WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 125,347	\$ 122,576	\$ 120,297	\$ 2,279
Delinquent tax	940	934	510	424
Motor vehicle tax	11,382	13,296	14,037	(741)
Chemical sales and contract services	114,210	131,421	145,000	(13,579)
Neighborhood revitalization and business refund	(1,025)	(118)	(344)	226
TOTAL RECEIPTS	<u>250,854</u>	<u>268,109</u>	<u>\$ 279,500</u>	<u>\$ (11,391)</u>
EXPENDITURES				
Personal services	61,715	61,732	\$ 89,500	\$ (27,768)
Contractual	25,043	8,645	40,000	(31,355)
Commodities	121,756	106,294	150,000	(43,706)
Capital outlay	2,021	-	-	-
Transfers to Equipment Reserve	50,000	50,000	-	50,000
TOTAL EXPENDITURES	<u>260,535</u>	<u>226,671</u>	<u>\$ 279,500</u>	<u>\$ (52,829)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,681)	41,438		
UNENCUMBERED CASH, BEGINNING	<u>16,239</u>	<u>6,558</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,558</u>	<u>\$ 47,996</u>		

WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 78,550	\$ 79,991	\$ 78,552	\$ 1,439
Delinquent tax	665	653	400	253
Motor vehicle tax	9,277	9,246	8,793	453
Neighborhood revitalization and business refund	(643)	(77)	(216)	139
Reimbursements and contract	352,228	395,854	315,357	80,497
TOTAL RECEIPTS	<u>440,077</u>	<u>485,667</u>	<u>\$ 402,886</u>	<u>\$ 82,781</u>
EXPENDITURES				
Personal services	214,132	218,955	\$ 231,500	\$ (12,545)
Contractual services	106,153	142,151	131,000	11,151
Commodities	107,528	92,349	100,000	(7,651)
Transfers to Equipment Reserve	85,000	20,000	10,000	10,000
	512,813	473,455	472,500	955
Adjustments for qualifying budget credits	-	-	80,497	(80,497)
TOTAL EXPENDITURES	<u>512,813</u>	<u>473,455</u>	<u>\$ 552,997</u>	<u>\$ (79,542)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(72,736)	12,212		
UNENCUMBERED CASH, BEGINNING	167,953	95,217		
UNENCUMBERED CASH, ENDING	<u>\$ 95,217</u>	<u>\$ 107,429</u>		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 3,269	\$ -	\$ -	\$ -
Interest income	76	73	-	73
TOTAL RECEIPTS	<u>3,345</u>	<u>73</u>	<u>\$ -</u>	<u>\$ 73</u>
EXPENDITURES				
Contractual services	10,599	1,911	\$ 19,727	\$ (17,816)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>10,599</u>	<u>1,911</u>	<u>\$ 19,727</u>	<u>\$ (17,816)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,254)	(1,838)		
UNENCUMBERED CASH, BEGINNING	<u>44,469</u>	<u>37,215</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 37,215</u>	<u>\$ 35,377</u>		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 6,656	\$ -	\$ -	\$ -
Interest income	192	204	-	204
TOTAL RECEIPTS	<u>6,848</u>	<u>204</u>	<u>\$ -</u>	<u>\$ 204</u>
EXPENDITURES				
Contractual services	-	-	\$ 48,074	\$ (48,074)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>\$ 48,074</u>	<u>\$ (48,074)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,848	204		
UNENCUMBERED CASH, BEGINNING	<u>95,333</u>	<u>102,181</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 102,181</u>	<u>\$ 102,385</u>		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 40,895	\$ 49,874	\$ 50,000	\$ (126)
Interest income	11	76	-	76
TOTAL RECEIPTS	<u>40,906</u>	<u>49,950</u>	<u>\$ 50,000</u>	<u>\$ (50)</u>
EXPENDITURES				
Contractual services	18,103	50,621	\$ 26,582	\$ 24,039
Commodities	-	6,895	16,500	(9,605)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>18,103</u>	<u>57,516</u>	<u>\$ 43,082</u>	<u>\$ 14,434</u>
RECEIPTS OVER (UNDER) EXPENDITURES	22,803	(7,566)		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>22,803</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 22,803</u>	<u>\$ 15,237</u>		

WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

	Schedule 2-11	
	Prior Year Actual	Current Year Actual
	Actual	Actual
RECEIPTS		
Operating transfers in	\$ 103,500	\$ 170,600
EXPENDITURES		
Capital outlay	23,736	49,252
RECEIPTS OVER (UNDER) EXPENDITURES	79,764	121,348
UNENCUMBERED CASH, BEGINNING	141,273	221,037
UNENCUMBERED CASH, ENDING	\$ 221,037	\$ 342,385

WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

	Schedule 2-12	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Operating transfers in	\$ 140,000	\$ 30,000
EXPENDITURES		
Capital outlay	<u>1,500</u>	<u>9,544</u>
RECEIPTS OVER (UNDER) EXPENDITURES	138,500	20,456
UNENCUMBERED CASH, BEGINNING	<u>389,267</u>	<u>527,767</u>
UNENCUMBERED CASH, ENDING	<u>\$ 527,767</u>	<u>\$ 548,223</u>

WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-13

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Register of Deeds technology fees	\$ 7,456	\$ 8,086
EXPENDITURES		
Capital outlay	<u>12,714</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,258)	8,086
UNENCUMBERED CASH, BEGINNING	<u>17,516</u>	<u>12,258</u>
UNENCUMBERED CASH, ENDING	<u>\$ 12,258</u>	<u>\$ 20,344</u>

WASHINGTON COUNTY, KANSAS

FINGER PRINT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-14

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Fees	\$ -	\$ 1,824
EXPENDITURES		
Contractual	<u> -</u>	<u> -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,824
UNENCUMBERED CASH, BEGINNING	<u> -</u>	<u> -</u>
UNENCUMBERED CASH, ENDING	<u><u> -</u></u>	<u><u> 1,824</u></u>

WASHINGTON COUNTY, KANSAS

OFFENDER REGISTER FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-15

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ -	\$ 700
EXPENDITURES		
Contractual	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	700
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ 700

WASHINGTON COUNTY, KANSAS

BUILDING FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-16

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Sale of land	\$ -	\$ 201,163
From Washington County Hospital	-	370,000
	<u> </u>	<u> </u>
TOTAL RECEIPTS	-	571,163
EXPENDITURES		
Contractual	-	8,715
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	562,448
UNENCUMBERED CASH, BEGINNING	<u> </u>	<u> </u>
UNENCUMBERED CASH, ENDING	<u><u> </u></u>	<u><u> </u></u>

WASHINGTON COUNTY, KANSAS

EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-17

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
State of Kansas grant	\$ -	\$ 20,913
EXPENDITURES		
Personal services	<u>-</u>	<u>11,537</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	9,376
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 9,376</u>

WASHINGTON COUNTY, KANSAS

TREASURER'S AUTO SPECIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-18

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Fees	\$ 62,376	\$ 61,989
EXPENDITURES		
Personal services	32,094	31,432
Contractual services	12,655	7,020
Transfer to Equipment Reserve	5,000	5,000
Transfer to County General Fund	16,649	14,652
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	66,398	58,104
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,022)	3,885
UNENCUMBERED CASH, BEGINNING	17,473	13,451
	<u> </u>	<u> </u>
UNENCUMBERED CASH, ENDING	<u>\$ 13,451</u>	<u>\$ 17,336</u>

WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-19

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS	\$ -	\$ -
EXPENDITURES		
Contractual services	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	<u>1,644</u>	<u>1,644</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,644</u></u>	<u><u>\$ 1,644</u></u>

WASHINGTON COUNTY, KANSAS

BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 56,745	\$ 63,774	\$ 62,615	\$ 1,159
Delinquent tax	665	485	400	85
Motor vehicle tax	6,938	6,782	6,358	424
Neighborhood revitalization and business refund	(464)	(61)	(156)	95
TOTAL RECEIPTS	<u>63,884</u>	<u>70,980</u>	<u>\$ 69,217</u>	<u>\$ 1,763</u>
EXPENDITURES				
Bond and note principal	60,000	65,000	\$ 65,000	\$ -
Bond and note interest	7,606	5,281	5,281	-
Other	-	123	1,000	(877)
TOTAL EXPENDITURES	<u>67,606</u>	<u>70,404</u>	<u>\$ 71,281</u>	<u>\$ (877)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,722)	576		
UNENCUMBERED CASH, BEGINNING	<u>8,256</u>	<u>4,534</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,534</u>	<u>\$ 5,110</u>		

WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

Schedule 2-21

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS	\$ 100	\$ -
EXPENDITURES		
Contractual services	<u> -</u>	<u> 68</u>
RECEIPTS OVER (UNDER) EXPENDITURES	100	(68)
UNENCUMBERED CASH, BEGINNING	<u> -</u>	<u> 100</u>
UNENCUMBERED CASH, ENDING	<u><u> \$ 100</u></u>	<u><u> \$ 32</u></u>

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY PUBLIC BUILDING COMMISSION - RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2013

(With Comparative Actual Totals For the Prior Year Ended December 31, 2012)

	Schedule 3	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Rent from Washington County	\$ 97,153	\$ 88,331
Bond proceeds	-	7,980,000
Net original issue premium	-	747,872
Interest earned	-	563
	<u>97,153</u>	<u>8,816,766</u>
TOTAL RECEIPTS		
EXPENDITURES		
Bond principal	50,000	50,000
Bond interest	45,902	188,676
Bond issuance costs	-	137,198
Underwriter's discount	-	79,800
Bond insurance premium	-	65,124
Construction expenses	-	443,683
Fees	1,250	625
Transfer to 2013 Escrow Fund	-	1,021,043
	<u>97,152</u>	<u>1,986,149</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	1	6,830,617
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>1</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1</u>	<u>\$ 6,830,618</u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2013

Schedule 4

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Register of Deeds	\$ -	\$ 69,695	\$ 69,695	\$ -
District Court	16,837	130,516	134,552	12,801
Jail	10,130	8,975	7,974	11,131
Electronic funds - Health Department	1,397	99,983	100,353	1,027
Emergency management	52	-	-	52
Noxious weed - chemical container recycling	208	368	384	192
County Attorney	182	609	508	283
Game licenses	263	17,453	17,583	133
Tourist and promotion	7,675	4,251	4,593	7,333
Aflac holding account	(194)	16,190	16,046	(50)
Strays	1,603	-	1,603	-
CMB stamps	-	100	25	75
Payroll clearing	-	917,528	917,528	-
Attorney special	9,997	1,940	1,216	10,721
Prosecuting Attorney	11,774	556	2,839	9,491
Current tax	7,328,244	11,782,984	11,434,425	7,676,803
Delinquent real estate tax	22,301	82,487	82,628	22,160
Delinquent personal tax	491	9,573	10,064	-
Special city/county highway tax	-	275,386	275,386	-
Comp use and sales tax	27,162	450,151	428,760	48,553
Tax sale	1,100	50	1,150	-
Motor vehicle tax	236,827	1,624,008	1,622,704	238,131
CERT grant	8,165	85	6,844	1,406
Drivers' license fees	391	16,548	16,717	222
STATE FUNDS				
Educational building	-	66,713	66,713	-
Institutional	-	33,357	33,357	-
Motor vehicle tax	-	7,090	7,090	-
SUBDIVISION FUNDS				
School districts	-	3,507,845	3,507,845	-
Townships	-	975,064	972,939	2,125
Cemeteries	-	51,469	51,469	-
Cities	-	884,404	884,404	-
River Valley extension	-	184,104	184,104	-
Joint fire districts	-	131,045	131,045	-
Central Kansas library	-	82,250	82,250	-
Watershed districts	-	3,094	3,094	-
Hanover hospital and Palmer building	-	50,492	50,492	-
TOTAL GOVERNMENTAL	<u>\$ 7,684,605</u>	<u>\$ 21,486,363</u>	<u>\$ 21,128,379</u>	<u>\$ 8,042,589</u>