

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2016

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, 2016, 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 reporting 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 the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of 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, 2016, 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, 2016, 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 2016 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the Agency Funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2016 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 2016 basic financial statement. The 2016 information has been subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 basic financial statement as a whole on the basis of accounting described in Note 1.

The 2015 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated June 11, 2016. The 2015 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://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2015 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 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
June 15, 2017

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2016

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 837,793	\$ 5,802,247	\$ 4,846,732	\$ 1,793,308	\$ 93,527	\$ 1,886,835
Special Purpose Funds						
Road and Bridge	568,625	2,425,361	1,538,340	1,455,646	41,746	1,497,392
Special Bridge	533,051	564,979	276,311	821,719	96,000	917,719
Vegetation Management	21,416	56,191	18,511	59,096	5,139	64,235
Noxious Weed	134,294	153,352	168,753	118,893	45,630	164,523
County Health	136,068	400,789	530,476	6,381	1,987	8,368
Emergency 911	22,528	81	1,367	21,242	-	21,242
Wireless 911	93,168	337	-	93,505	-	93,505
Washington County 911	32,859	50,403	38,564	44,698	-	44,698
Special Alcohol and Drug Program	-	5,095	415	4,680	-	4,680
Special Parks and Recreation	-	2,666	-	2,666	-	2,666
Special Road and Bridge Machinery	574,753	-	169,300	405,453	-	405,453
Multi-Use Equipment	420,097	10,100	61,629	368,568	-	368,568
Multi-Use Capital Improvement	228,145	20,849	28,259	220,735	-	220,735
Building	1	-	-	1	-	1
Finger Print	500	370	-	870	-	870
Offender Register	580	620	-	1,200	-	1,200
Emergency Management Performance Grant	-	13,865	13,636	229	-	229
Treasurer's Auto Special	21,482	58,866	60,449	19,899	-	19,899
Special Grant	1,644	-	-	1,644	-	1,644
Tourist and Promotion	9,507	9,334	7,947	10,894	-	10,894
Attorney Special	7,954	1,268	6,771	2,451	-	2,451
Prosecuting Attorney	10,100	560	30	10,630	-	10,630
VIN Inspection Fee	9,573	9,260	13,827	5,006	-	5,006
Concealed Carry	65	260	-	325	-	325
Register of Deeds Technology	23,009	7,874	-	30,883	-	30,883
County Clerk Technology	476	1,967	-	2,443	-	2,443
County Treasurer Technology	1,662	1,967	-	3,629	-	3,629
Bond and Interest Fund						
Bond and Interest	12,276	2,762	15,038	-	-	-
Public Building Commission - Bond and Interest	4	551,202	551,200	6	-	6
Trust Fund						
Airport Memorial	111	100	-	211	-	211
Capital Projects Fund						
Public Building Commission - Capital Project	31	-	31	-	-	-
TOTAL FINANCIAL REPORTING ENTITY	\$ 3,701,772	\$ 10,152,725	\$ 8,347,586	\$ 5,506,911	\$ 284,029	\$ 5,790,940

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, 2016

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 13,167,820
Money market accounts	-
Certificates of deposit	1,550,000
Federal government obligations	6
Cash and cash items	<u>360,914</u>
	<u>15,078,740</u>

Other accounts

Checking Accounts	
County Attorney	497
State of Kansas - Clerk of the District Court	30,490
Law Library	3,309
Noxious Weed	176
Sheriff	6,352
Emergency Management	-
Juvenile Intervention	2,158
Inmate Commissary	9,061
Health Department - Electronic funds	-
Register of Deeds	-
	<u>52,043</u>

TOTAL CASH	15,130,783
AGENCY FUNDS PER SCHEDULE 3	<u>(9,339,843)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,790,940</u>

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

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2016

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Washington County, Kansas (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, but does not include the related municipal entity, the Washington County Hospital.

Washington County Public Building Commission

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 a separate financial statement, as it has only one fund that is reflected in this financial statement.

Washington County Hospital

The Hospital Board operates the Washington County Hospital (the 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 Hospital is audited annually and those audited financial statements are available at their offices.

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 2016:

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 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.

Capital Projects Fund – used to account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The 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 the 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2016.

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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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, Capital Project 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 County 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.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool (KMIP).

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

Expenditures of the County Health Fund exceeded their adopted budget and allowable reimbursed expense credit by \$20,931 for the year ended December 31, 2016, a violation of K.S.A. 79-2935, the budget law.

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at First National Bank at December 31, 2016 were \$13,478,710, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled \$250,000 and securities pledged for these deposits totaled \$13,091,006, resulting in \$137,704 in funds at risk at December 31, 2016.

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 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 KMIP. 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 FDIC 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, 2016.

At December 31, 2016, the County's carrying amount of deposits was \$14,769,863 and the bank balance was \$14,903,951. Of the bank balance, \$1,025,242 was covered by FDIC, and \$13,741,005 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining \$137,704 was unsecured and was at risk.

Custodial Credit Risk - Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County.

As of December 31, 2016, the Building Commission had the following investments:

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

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 KMIP are diverse according to the polices of the investment pool.

NOTE 4—LEASES

Washington County Hospital and Law Enforcement Center

The County receives rental payments from the Washington County Hospital and the Law Enforcement Center for payment of the Washington County Public Building Commission Revenue Bonds. During the year ended December 31, 2016, the County received rental payments in the amount of \$551,165.

Future minimum rentals receivable on the lease for each of the next five years and thereafter are as follows:

Year	Washington County Hospital	Law Enforcement Center	Total Rentals
2017	\$ 459,100	\$ 90,650	\$ 549,750
2018	459,450	93,700	553,150
2019	454,650	91,600	546,250
2020	454,850	89,500	544,350
2021	454,900	87,400	542,300
Thereafter	<u>9,587,250</u>	<u>448,300</u>	<u>10,035,550</u>
	<u>\$ 11,870,200</u>	<u>\$ 901,150</u>	<u>\$ 12,771,350</u>

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Project	3.000% - 5.000%	03/07/13	\$ 7,980,000	09/01/42
Capital leases				
1 Chip spreader	2.900%	12/15/14	60,087	12/15/17
1 Dump truck	2.730%	08/24/15	129,350	06/15/20
1 Dump truck	2.730%	08/31/15	129,000	06/15/20
2 Motor graders	2.150%	07/15/16	357,000	02/01/21

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, 2016, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Project	\$ 7,665,000	\$ -	\$ 215,000	\$ 7,450,000	\$ 335,550
Capital leases					
1 Chip spreader	40,631	-	20,021	20,610	1,037
1 Dump truck	116,590	-	24,670	91,920	3,066
1 Dump truck	116,204	-	24,720	91,484	2,730
2 Motor graders	-	357,000	37,137	319,863	341
Total Capital Leases	273,425	357,000	106,548	523,877	7,174
	<u>\$ 7,938,425</u>	<u>\$ 357,000</u>	<u>\$ 321,548</u>	<u>\$ 7,973,877</u>	<u>\$ 342,724</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:

Revenue Bonds	Principal	Interest
2017	\$ 220,000	\$ 329,100
2018	230,000	322,500
2019	230,000	315,600
2020	235,000	308,700
2021	240,000	301,650
2022-2026	1,345,000	1,378,450
2027-2031	1,165,000	1,119,950
2032-2036	1,470,000	806,500
2037-2041	1,880,000	400,250
2042	435,000	21,750
	<u>\$ 7,450,000</u>	<u>\$ 5,304,450</u>
Capital Leases	Principal	Interest
2017	\$ 139,761	\$ 11,441
2018	121,968	8,174
2019	124,855	5,288
2020	100,215	2,334
2021	37,078	399
	<u>\$ 523,877</u>	<u>\$ 27,636</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 Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.18% for the year ended December 31, 2016. Contributions to the pension plan from the County for KPERS were \$225,427 for the year ended December 31, 2016.

Net Pension Liability

At December 31, 2016, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,992,249. The net pension liability was measured as of June 30, 2016, and the total pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

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.

NOTE 8—OTHER LONG-TERM LIABILITIES

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 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. The County's estimated liability for compensated absences at December 31, 2016, was \$152,721.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2016 were as follows:

From Fund	To Fund	Statutory Authority	Amount
Treasurer's Auto Special	General	K.S.A. 8-145	\$ 16,057
Bond and Interest	General	K.S.A. 10-117a	15,038
General			
District Court	Multi-Use Equipment	K.S.A. 19-119	10,000
Public Building Commission	Public Building Commission		
Capital Projects	Bond and Interest	Bond Document	31

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 various risks of loss through commercial insurance.

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.

Litigation

The County may be subject to various legal actions, pending or in process, for tax appeals, property damage, or other claims. Any estimate of the ultimate outcome and liability that might result from these matters cannot be reasonably determined.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2016

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 5,774,954	\$ -	\$ 5,774,954	\$ 4,846,732	\$ (928,222)
Special Purpose Funds					
Road and Bridge	2,566,842	-	2,566,842	1,538,340	(1,028,502)
Special Bridge	775,104	160,000	935,104	276,311	(658,793)
Vegetation Management	86,591	-	86,591	18,511	(68,080)
Noxious Weed	228,450	-	228,450	168,753	(59,697)
County Health	509,545	-	509,545	530,476	20,931
Emergency 911	22,595	-	22,595	1,367	(21,228)
Wireless 911	93,281	-	93,281	-	(93,281)
Washington County 911	76,330	-	76,330	38,564	(37,766)
Special Alcohol and Drug Program	-	-	-	415	415
Special Parks and Recreation	-	-	-	-	-
Bond and Interest Fund					
Bond and Interest	-	-	-	15,038	15,038

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-1
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 4,779,711	\$ 5,193,458	\$ 5,063,498	\$ 129,960
Intergovernmental	11,741	2,315	11,257	(8,942)
Licenses, fees, and permits	272,520	360,342	212,660	147,682
Use of money and property	17,407	35,018	10,000	25,018
Reimbursements and other	80,061	180,019	38,775	141,244
Transfers in	12,564	31,095	17,000	14,095
TOTAL RECEIPTS	5,174,004	5,802,247	\$ 5,353,190	\$ 449,057
EXPENDITURES				
County Commission	63,267	61,804	\$ 63,500	\$ (1,696)
County Clerk	120,781	123,296	133,380	(10,084)
County Treasurer	98,421	106,265	102,000	4,265
County Attorney	103,307	102,686	111,651	(8,965)
Register of Deeds	68,982	75,679	74,000	1,679
Clerk of District Court	71,688	54,413	61,400	(6,987)
Courthouse (general expense)	523,401	278,451	507,500	(229,049)
Appraiser	128,658	124,513	134,430	(9,917)
Jail	402,665	495,243	444,396	50,847
Emergency preparedness	28,784	35,566	44,548	(8,982)
Communications	203,195	233,273	219,497	13,776
Janitor	39,289	40,965	40,300	665
Election	56,079	91,611	70,000	21,611
Airport maintenance	71,027	4,498	10,000	(5,502)
Sheriff	374,242	417,021	418,590	(1,569)
Coroner	3,151	4,313	6,000	(1,687)
Employee benefits	1,783,023	1,519,583	2,207,200	(687,617)
Alcohol and drug	5,671	5,392	5,000	392
Tourism	16,812	17,550	18,100	(550)
Solid waste	351,470	346,830	400,000	(53,170)
Appropriations	659,701	707,780	703,462	4,318
TOTAL EXPENDITURES	5,173,614	4,846,732	\$ 5,774,954	\$ (928,222)
RECEIPTS OVER (UNDER) EXPENDITURES	390	955,515		
UNENCUMBERED CASH, BEGINNING	837,403	837,793		
UNENCUMBERED CASH, ENDING	<u>\$ 837,793</u>	<u>\$ 1,793,308</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF CASH RECEIPTS

Schedule 2-1
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 4,311,982	\$ 4,678,452	\$ 4,593,339	\$ 85,113
Delinquent tax	26,345	51,295	16,000	35,295
Intangible tax	17,821	17,936	15,462	2,474
Motor vehicle tax	333,642	354,779	345,852	8,927
Commercial vehicle fees	18,595	21,124	16,897	4,227
Recreational vehicle tax	3,690	4,503	3,685	818
16/20M vehicle tax	63,748	63,188	70,237	(7,049)
Watercraft tax	3,888	2,181	2,026	155
TOTAL TAXES	4,779,711	5,193,458	5,063,498	129,960
INTERGOVERNMENTAL				
Local alcoholic liquor	11,741	2,315	11,257	(8,942)
LICENSES, FEES, AND PERMITS				
Redemption charges	11,220	18,196	15,000	3,196
Mortgage registration fees	54,335	74,697	60,000	14,697
Clerk of District Court fees	300	2,143	1,000	1,143
Recycling income	18,786	23,743	20,000	3,743
Solid waste fees	125,112	165,573	100,000	65,573
Officers' fees	62,767	75,990	16,660	59,330
TOTAL LICENSES, FEES, AND PERMITS	272,520	360,342	212,660	147,682
USE OF MONEY AND PROPERTY				
Interest on investments	14,286	32,294	9,000	23,294
Rent	2,480	2,200	1,000	1,200
Other interest	641	524	-	524
TOTAL USE OF MONEY AND PROPERTY	17,407	35,018	10,000	25,018
REIMBURSEMENTS AND OTHER				
Contract law	9,750	9,625	10,875	(1,250)
Airport grant	62,100	59,130	-	59,130
Inmate Housing	4,825	101,410	2,900	98,510
Tax sale	-	5,429	-	5,429
Other collections	3,386	4,425	25,000	(20,575)
TOTAL REIMBURSEMENTS AND OTHER	80,061	180,019	38,775	141,244
TRANSFERS IN				
Transfer from Treasurer's Auto Special Fund	12,564	16,057	17,000	(943)
Transfer from Bond and Interest Fund - close out	-	15,038	-	15,038
TOTAL TRANSFERS IN	12,564	31,095	17,000	14,095
TOTAL RECEIPTS	\$ 5,174,004	\$ 5,802,247	\$ 5,353,190	\$ 449,057

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF EXPENDITURES

Schedule 2-1
 Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 57,627	\$ 56,632	\$ 60,000	\$ (3,368)
Contractual services	2,918	5,131	2,500	2,631
Commodities	2,722	41	1,000	(959)
TOTAL COUNTY COMMISSION	63,267	61,804	63,500	(1,696)
COUNTY CLERK				
Personal services	99,275	104,996	105,000	(4)
Contractual services	13,546	3,451	22,380	(18,929)
Commodities	7,960	14,849	6,000	8,849
TOTAL COUNTY CLERK	120,781	123,296	133,380	(10,084)
COUNTY TREASURER				
Personal services	84,032	89,618	88,000	1,618
Contractual services	13,045	6,753	12,000	(5,247)
Commodities	1,344	9,894	2,000	7,894
TOTAL COUNTY TREASURER	98,421	106,265	102,000	4,265
COUNTY ATTORNEY				
Personal services	81,624	87,341	88,751	(1,410)
Contractual services	12,413	11,114	18,900	(7,786)
Commodities	3,826	4,231	4,000	231
Capital outlay	5,444	-	-	-
TOTAL COUNTY ATTORNEY	103,307	102,686	111,651	(8,965)
REGISTER OF DEEDS				
Personal services	58,394	61,923	65,000	(3,077)
Contractual services	3,221	6,507	6,200	307
Commodities	3,343	7,249	2,800	4,449
Capital outlay	4,024	-	-	-
TOTAL REGISTER OF DEEDS	68,982	75,679	74,000	1,679

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 4 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 55,502	\$ 42,811	\$ 52,300	\$ (9,489)
Commodities	11,710	1,602	4,600	(2,998)
Capital outlay	4,476	-	4,500	(4,500)
Transfer to Equipment Reserve	-	10,000	-	10,000
TOTAL CLERK OF DISTRICT COURT	71,688	54,413	61,400	(6,987)
COURTHOUSE (general expense)				
Personal services	-	-	-	-
Contractual services	389,515	255,910	191,500	64,410
Commodities	33,886	22,541	16,000	6,541
Capital outlay	-	-	300,000	(300,000)
Transfer to Equipment Reserve	50,000	-	-	-
Transfer to Capital Improvement Reserve	50,000	-	-	-
TOTAL COURTHOUSE (general expense)	523,401	278,451	507,500	(229,049)
APPRAISER				
Personal services	97,935	102,191	103,000	(809)
Contractual services	17,785	11,213	19,430	(8,217)
Commodities	12,938	11,109	6,000	5,109
Capital outlay	-	-	2,000	(2,000)
Transfer to Equipment Reserve	-	-	4,000	(4,000)
TOTAL APPRAISER	128,658	124,513	134,430	(9,917)
JAIL				
Personal services	197,925	315,615	219,765	95,850
Contractual services	142,911	137,127	134,718	2,409
Commodities	34,290	39,989	89,913	(49,924)
Capital outlay	4,900	-	-	-
Juvenile detention	2,639	2,512	-	2,512
Transfer to Equipment Reserve	15,000	-	-	-
Transfer to Capital Improvement Reserve	5,000	-	-	-
TOTAL JAIL	402,665	495,243	444,396	50,847
EMERGENCY PREPAREDNESS				
Personal services	17,166	20,160	33,248	(13,088)
Contractual services	4,662	7,994	7,500	494
Commodities	4,456	7,412	3,800	3,612
Transfer to Equipment Reserve	2,500	-	-	-
TOTAL EMERGENCY PREPAREDNESS	28,784	35,566	44,548	(8,982)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 5 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 187,079	\$ 222,604	\$ 196,000	\$ 26,604
Contractual services	8,959	8,464	14,067	(5,603)
Commodities	2,157	2,205	5,730	(3,525)
Capital outlay	-	-	3,700	(3,700)
Transfer to Equipment Reserve	5,000	-	-	-
TOTAL COMMUNICATIONS	203,195	233,273	219,497	13,776
JANITOR				
Personal services	32,286	34,428	31,000	3,428
Contractual services	468	477	2,100	(1,623)
Commodities	6,035	6,060	7,200	(1,140)
Transfer to Equipment Reserve	500	-	-	-
TOTAL JANITOR	39,289	40,965	40,300	665
ELECTION				
Personal services	4,456	11,497	4,000	7,497
Contractual services	13,335	50,828	41,000	9,828
Commodities	2,288	4,386	25,000	(20,614)
Capital outlay	12,000	24,900	-	24,900
Transfer to Equipment Reserve	24,000	-	-	-
TOTAL ELECTION	56,079	91,611	70,000	21,611

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 70,676	\$ 4,330	\$ 5,000	\$ (670)
Commodities	351	168	5,000	(4,832)
TOTAL AIRPORT MAINTENANCE	71,027	4,498	10,000	(5,502)
SHERIFF				
Personal services	207,369	279,946	289,565	(9,619)
Contractual services	74,155	54,156	26,825	27,331
Commodities	70,318	54,962	73,200	(18,238)
Capital outlay	4,900	27,957	29,000	(1,043)
Transfer to Equipment Reserve	12,500	-	-	-
Transfer to Capital Improvement Reserve	5,000	-	-	-
TOTAL SHERIFF	374,242	417,021	418,590	(1,569)
CORONER				
Contractual services	3,151	4,313	6,000	(1,687)
EMPLOYEE BENEFITS				
Social Security	163,773	182,539	181,500	1,039
Retirement	285,303	225,427	226,000	(573)
Medical insurance	1,263,697	1,033,358	1,650,000	(616,642)
Advance insurance	14,095	13,564	14,300	(736)
Kansas unemployment	2,192	11,072	15,400	(4,328)
Workers' compensation	53,963	53,623	120,000	(66,377)
TOTAL EMPLOYEE BENEFITS	1,783,023	1,519,583	2,207,200	(687,617)
ALCOHOL AND DRUG				
Personal services	764	2,072	-	2,072
Contractual services	-	1,921	3,000	(1,079)
Commodities	4,907	1,399	2,000	(601)
TOTAL ALCOHOL AND DRUG	5,671	5,392	5,000	392

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016
(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TOURISM				
Personal services	\$ 11,728	\$ 12,885	\$ 11,500	\$ 1,385
Contractual services	1,276	3,970	6,000	(2,030)
Commodities	3,808	695	600	95
TOTAL TOURISM	16,812	17,550	18,100	(550)
SOLID WASTE				
Personal services	157,943	182,051	178,365	3,686
Contractual services	101,517	133,737	165,135	(31,398)
Commodities	62,010	31,042	32,500	(1,458)
Capital outlay	-	-	5,000	(5,000)
Household hazardous waste	-	-	9,000	(9,000)
Transfer to Equipment Reserve	-	-	10,000	(10,000)
Transfer to Capital Improvement Reserve	30,000	-	-	-
TOTAL SOLID WASTE	351,470	346,830	400,000	(53,170)
APPROPRIATIONS				
Senior citizens	70,000	68,600	68,600	-
Conservation district	25,000	25,000	25,000	-
Historical museum	17,000	20,000	20,000	-
County hospital maintenance	210,000	260,000	260,000	-
County fair	72,100	72,000	72,000	-
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	1,362	1,362	1,362	-
Rural Opportunity Zone	1,000	1,000	1,000	-
Sanitarian	2,720	3,875	4,500	(625)
Twin Valley Transportation	33,919	28,643	24,000	4,643
Silver Haired Legislator	500	500	500	-
Ambulance contract	139,600	140,300	140,000	300
TOTAL APPROPRIATIONS	659,701	707,780	703,462	4,318
TOTAL EXPENDITURES	\$ 5,173,614	\$ 4,846,732	\$ 5,774,954	\$ (928,222)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,547,231	\$ 1,694,187	\$ 1,663,397	\$ 30,790
Delinquent tax	10,443	19,797	8,000	11,797
Motor vehicle tax	142,190	132,114	124,028	8,086
Commercial vehicle fees	7,744	7,583	6,063	1,520
Recreational vehicle tax	1,566	1,667	1,322	345
16/20M vehicle tax	29,383	26,264	25,203	1,061
Watercraft tax	1,616	782	727	55
Reimbursements	178,361	164,711	125,000	39,711
Special City and County Highway Fuel Tax	370,955	378,256	375,784	2,472
TOTAL RECEIPTS	2,289,489	2,425,361	\$ 2,329,524	\$ 95,837
EXPENDITURES				
Personal services	540,750	566,798	\$ 661,500	\$ (94,702)
Contractual services	188,095	215,151	76,321	138,830
Commodities	927,486	756,391	1,729,021	(972,630)
Capital outlay	19,429	-	100,000	(100,000)
Transfer to Special Bridge	100,000	-	-	-
Transfer to Special Road and Bridge Machinery	350,000	-	-	-
TOTAL EXPENDITURES	2,125,760	1,538,340	\$ 2,566,842	\$ (1,028,502)
RECEIPTS OVER (UNDER) EXPENDITURES	163,729	887,021		
UNENCUMBERED CASH, BEGINNING	404,896	568,625		
UNENCUMBERED CASH, ENDING	<u>\$ 568,625</u>	<u>\$ 1,455,646</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 403,996	\$ 404,979	\$ 405,000	\$ (21)
Transfer from Road and Bridge	100,000	-	-	-
Miscellaneous - reimbursements	218,980	160,000	-	160,000
TOTAL RECEIPTS	<u>722,976</u>	<u>564,979</u>	<u>\$ 405,000</u>	<u>\$ 159,979</u>
EXPENDITURES				
Contractual services	539,080	268,836	\$ 775,104	\$ (506,268)
Commodities	15,949	7,475	-	7,475
TOTAL EXPENDITURES	<u>555,029</u>	<u>276,311</u>	<u>775,104</u>	<u>(498,793)</u>
Adjustments for qualifying budget credits	-	-	160,000	(160,000)
TOTAL FOR COMPARISON	<u>555,029</u>	<u>276,311</u>	<u>\$ 935,104</u>	<u>\$ (658,793)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>167,947</u>	<u>288,668</u>		
UNENCUMBERED CASH, BEGINNING	<u>365,104</u>	<u>533,051</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 533,051</u>	<u>\$ 821,719</u>		

WASHINGTON COUNTY, KANSAS
 VEGETATION MANAGEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 50,466	\$ 56,191	\$ 65,000	\$ (8,809)
EXPENDITURES				
Contractual services	8,314	-	\$ -	\$ -
Commodities	27,327	18,511	86,591	(68,080)
TOTAL EXPENDITURES	35,641	18,511	\$ 86,591	\$ (68,080)
RECEIPTS OVER (UNDER) EXPENDITURES	14,825	37,680		
UNENCUMBERED CASH, BEGINNING	6,591	21,416		
UNENCUMBERED CASH, ENDING	\$ 21,416	\$ 59,096		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 112,199	\$ 74,867	\$ 73,546	\$ 1,321
Delinquent tax	813	1,443	500	943
Motor vehicle tax	11,034	9,803	8,995	808
Commercial vehicle fees	610	550	440	110
Recreational vehicle tax	122	123	96	27
16/20M vehicle tax	2,172	2,071	1,828	243
Watercraft tax	127	57	53	4
Chemical sales and reimbursements	114,168	64,438	95,000	(30,562)
TOTAL RECEIPTS	<u>241,245</u>	<u>153,352</u>	<u>\$ 180,458</u>	<u>\$ (27,106)</u>
EXPENDITURES				
Personal services	59,992	49,980	\$ 68,000	\$ (18,020)
Contractual	7,441	7,509	29,000	(21,491)
Commodities	103,111	111,264	123,500	(12,236)
Capital outlay	-	-	3,975	(3,975)
Transfer to Capital Improvement Reserve	25,000	-	-	-
Transfers to Equipment Reserve	-	-	3,975	(3,975)
TOTAL EXPENDITURES	<u>195,544</u>	<u>168,753</u>	<u>\$ 228,450</u>	<u>\$ (59,697)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	45,701	(15,401)		
UNENCUMBERED CASH, BEGINNING	<u>88,593</u>	<u>134,294</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 134,294</u>	<u>\$ 118,893</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 88,862	\$ 28,279	\$ 27,797	\$ 482
Delinquent tax	573	997	400	597
Motor vehicle tax	7,425	7,451	7,125	326
Commercial vehicle fees	414	435	348	87
Recreational vehicle tax	82	94	76	18
16/20M vehicle tax	1,417	1,407	1,448	(41)
Watercraft tax	87	45	42	3
Reimbursements and grants	399,019	362,081	399,403	(37,322)
TOTAL RECEIPTS	497,879	400,789	\$ 436,639	\$ (35,850)
EXPENDITURES				
Personal services	222,349	235,822	\$ 240,045	\$ (4,223)
Contractual services	110,558	104,915	142,050	(37,135)
Commodities	130,601	114,999	81,450	33,549
Capital outlay	-	74,740	6,000	68,740
Transfer to Capital Improvement Reserve	20,000	-	40,000	(40,000)
Transfers to Equipment Reserve	3,000	-	-	-
TOTAL EXPENDITURES	486,508	530,476	\$ 509,545	\$ 20,931
RECEIPTS OVER (UNDER) EXPENDITURES	11,371	(129,687)		
UNENCUMBERED CASH, BEGINNING	124,697	136,068		
UNENCUMBERED CASH, ENDING	\$ 136,068	\$ 6,381		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 33	\$ 81	\$ 50	\$ 31
EXPENDITURES				
Contractual services	-	-	\$ 22,595	\$ (22,595)
Commodities	-	1,367	-	1,367
TOTAL EXPENDITURES	-	1,367	\$ 22,595	\$ (21,228)
RECEIPTS OVER (UNDER) EXPENDITURES	33	(1,286)		
UNENCUMBERED CASH, BEGINNING	22,495	22,528		
UNENCUMBERED CASH, ENDING	\$ 22,528	\$ 21,242		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
RECEIPTS				
Interest income	\$ 137	\$ 337	\$ 100	\$ 237
EXPENDITURES				
Contractual services	-	-	\$ 83,281	\$ (83,281)
Commodities	-	-	10,000	(10,000)
TOTAL EXPENDITURES	-	-	\$ 93,281	\$ (93,281)
RECEIPTS OVER (UNDER) EXPENDITURES	137	337		
UNENCUMBERED CASH, BEGINNING	93,031	93,168		
UNENCUMBERED CASH, ENDING	\$ 93,168	\$ 93,505		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 50,191	\$ 50,184	\$ 50,000	\$ 184
Interest income	28	219	-	219
TOTAL RECEIPTS	<u>50,219</u>	<u>50,403</u>	<u>\$ 50,000</u>	<u>\$ 403</u>
EXPENDITURES				
Contractual services	27,530	37,114	\$ 67,330	\$ (30,216)
Commodities	1,160	1,450	9,000	(7,550)
TOTAL EXPENDITURES	<u>28,690</u>	<u>38,564</u>	<u>\$ 76,330</u>	<u>\$ (37,766)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	21,529	11,839		
UNENCUMBERED CASH, BEGINNING	<u>11,330</u>	<u>32,859</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 32,859</u>	<u>\$ 44,698</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ -	\$ 5,095	\$ -	\$ 5,095
EXPENDITURES				
Contractual services	-	415	-	415
RECEIPTS OVER (UNDER) EXPENDITURES	-	4,680		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	\$ -	\$ 4,680		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ -	\$ 2,666	\$ -	\$ 2,666
EXPENDITURES				
Contractual services	-	-	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	-	2,666		
UNENCUMBERED CASH, BEGINNING	-	-		
UNENCUMBERED CASH, ENDING	\$ -	\$ 2,666		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-12

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2015	2016	2015	2016
RECEIPTS				
Transfer from Road and Bridge	\$ 350,000	\$ -	\$ -	\$ -
Operating transfers in	-	-	112,500	10,000
Miscellaneous	-	-	526	100
TOTAL RECEIPTS	350,000	-	113,026	10,100
EXPENDITURES				
Capital outlay	91,423	169,300	65,755	61,629
RECEIPTS OVER (UNDER) EXPENDITURES	258,577	(169,300)	47,271	(51,529)
UNENCUMBERED CASH, BEGINNING	316,176	574,753	372,826	420,097
UNENCUMBERED CASH, ENDING	<u>\$ 574,753</u>	<u>\$ 405,453</u>	<u>\$ 420,097</u>	<u>\$ 368,568</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-13

	Multi-Use Capital Improvement Fund		Building Fund	
	2015	2016	2015	2016
RECEIPTS				
Operating transfers in	\$ 135,000	\$ -	\$ -	\$ -
Sale of equipment	-	20,849	-	-
TOTAL RECEIPTS	<u>135,000</u>	<u>20,849</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Contractual	-	-	803,136	-
Capital outlay	367,107	28,259	-	-
TOTAL EXPENDITURES	<u>367,107</u>	<u>28,259</u>	<u>803,136</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(232,107)	(7,410)	(803,136)	-
UNENCUMBERED CASH, BEGINNING	<u>460,252</u>	<u>228,145</u>	<u>803,137</u>	<u>1</u>
UNENCUMBERED CASH, ENDING	<u>\$ 228,145</u>	<u>\$ 220,735</u>	<u>\$ 1</u>	<u>\$ 1</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-14

	Finger Print Fund		Offender Registration Fund	
	2015	2016	2015	2016
RECEIPTS				
Fees	\$ 425	\$ 370	\$ 460	\$ 620
EXPENDITURES				
Contractual	2,837	-	1,000	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,412)	370	(540)	620
UNENCUMBERED CASH, BEGINNING	2,912	500	1,120	580
UNENCUMBERED CASH, ENDING	<u>\$ 500</u>	<u>\$ 870</u>	<u>\$ 580</u>	<u>\$ 1,200</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-15

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2015	2016	2015	2016
RECEIPTS				
State of Kansas grant	\$ 13,649	\$ 13,865	\$ -	\$ -
Fees	-	-	59,925	58,866
TOTAL RECEIPTS	13,649	13,865	59,925	58,866
EXPENDITURES				
Personal services	14,757	13,636	36,408	33,347
Contractual services	-	-	555	552
Commodities	-	-	6,230	10,493
Transfer to County General Fund	-	-	12,564	16,057
TOTAL EXPENDITURES	14,757	13,636	55,757	60,449
RECEIPTS OVER (UNDER) EXPENDITURES	(1,108)	229	4,168	(1,583)
UNENCUMBERED CASH, BEGINNING	1,108	-	17,314	21,482
UNENCUMBERED CASH, ENDING	\$ -	\$ 229	\$ 21,482	\$ 19,899

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-16

	Special Grant Fund		Tourist and Promotion Fund	
	2015	2016	2015	2016
RECEIPTS				
Grants received	\$ -	\$ -	\$ -	\$ -
Transient guest tax	-	-	8,517	9,334
TOTAL RECEIPTS	-	-	8,517	9,334
EXPENDITURES				
Contractual services	-	-	4,626	7,947
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	3,891	1,387
UNENCUMBERED CASH, BEGINNING	1,644	1,644	5,616	9,507
UNENCUMBERED CASH, ENDING	<u>\$ 1,644</u>	<u>\$ 1,644</u>	<u>\$ 9,507</u>	<u>\$ 10,894</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-17

	<u>Attorney Special Fund</u>		<u>Prosecuting Attorney Fund</u>	
	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>
RECEIPTS				
Fees	\$ 828	\$ 1,268	\$ 560	\$ 560
EXPENDITURES				
Contractual	<u>2,809</u>	<u>6,771</u>	<u>223</u>	<u>30</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,981)	(5,503)	337	530
UNENCUMBERED CASH, BEGINNING	<u>9,935</u>	<u>7,954</u>	<u>9,763</u>	<u>10,100</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 7,954</u></u>	<u><u>\$ 2,451</u></u>	<u><u>\$ 10,100</u></u>	<u><u>\$ 10,630</u></u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-18

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2015	2016	2015	2016
RECEIPTS				
Fees	\$ 9,200	\$ 9,260	\$ 228	\$ 260
EXPENDITURES				
Contractual	3,569	13,827	163	-
RECEIPTS OVER (UNDER) EXPENDITURES	5,631	(4,567)	65	260
UNENCUMBERED CASH, BEGINNING	3,942	9,573	-	65
UNENCUMBERED CASH, ENDING	<u>\$ 9,573</u>	<u>\$ 5,006</u>	<u>\$ 65</u>	<u>\$ 325</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-19

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2015	2016	2015	2016
RECEIPTS				
Register of Deeds technology fees	\$ 6,656	\$ 7,874	\$ -	\$ -
County Clerk technology fees	-	-	1,662	1,967
TOTAL RECEIPTS	6,656	7,874	1,662	1,967
EXPENDITURES				
Contractual	-	-	1,186	-
RECEIPTS OVER (UNDER) EXPENDITURES	6,656	7,874	476	1,967
UNENCUMBERED CASH, BEGINNING	16,353	23,009	-	476
UNENCUMBERED CASH, ENDING	\$ 23,009	\$ 30,883	\$ 476	\$ 2,443

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-20

	County Treasurer Technology Fund	
	2015	2016
RECEIPTS		
County Treasurer technology fees	\$ 1,662	\$ 1,967
EXPENDITURES		
Contractual	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,662	1,967
UNENCUMBERED CASH, BEGINNING	-	1,662
UNENCUMBERED CASH, ENDING	\$ 1,662	\$ 3,629

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-21

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ -	\$ -	\$ -	\$ -
Delinquent tax	314	520	-	520
Motor vehicle tax	5,231	1,276	-	1,276
Commercial vehicle fees	281	1	-	1
Recreational vehicle tax	57	13	-	13
16/20M vehicle tax	1,130	952	-	952
Watercraft tax	59	-	-	-
TOTAL RECEIPTS	7,072	2,762	\$ -	\$ 2,762
EXPENDITURES				
Transfer to General Fund	-	15,038	\$ -	\$ 15,038
RECEIPTS OVER (UNDER) EXPENDITURES	7,072	(12,276)		
UNENCUMBERED CASH, BEGINNING	5,204	12,276		
UNENCUMBERED CASH, ENDING	\$ 12,276	\$ -		

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

Schedule 2-22

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Rent	\$ 547,345	\$ 551,165
Interest	5	6
Transfer from Public Building Commission - Capital Projects Fund	-	31
	<u> </u>	<u> </u>
TOTAL RECEIPTS	547,350	551,202
	<u> </u>	<u> </u>
EXPENDITURES		
Bond principal	205,000	215,000
Bond interest	341,700	335,550
Fees	650	650
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	547,350	551,200
	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	2
UNENCUMBERED CASH, BEGINNING	<u> 4</u>	<u> 4</u>
UNENCUMBERED CASH, ENDING	<u> 4</u>	<u> 6</u>

WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

	Schedule 2-23	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Donations	\$ -	\$ 100
EXPENDITURES		
Contractual services	21	-
RECEIPTS OVER (UNDER) EXPENDITURES	(21)	100
UNENCUMBERED CASH, BEGINNING	132	111
UNENCUMBERED CASH, ENDING	\$ 111	\$ 211

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - CAPITAL PROJECTS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2015)

	Schedule 2-24	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Interest	\$ 442	\$ -
Realized gains	-	-
TOTAL RECEIPTS	442	-
EXPENDITURES		
Construction expenses	1,513,375	-
Transfer to Public Building Commission - Bond and Interest Fund	-	31
TOTAL EXPENDITURES	1,513,375	31
RECEIPTS OVER (UNDER) EXPENDITURES	(1,512,933)	(31)
UNENCUMBERED CASH, BEGINNING	1,512,964	31
UNENCUMBERED CASH, ENDING	\$ 31	\$ -

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2016

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 8,571,178	\$ 13,818,346	\$ 13,427,860	\$ 8,961,664
Delinquent real estate tax	35,811	152,409	148,354	39,866
Delinquent personal tax	9	11,663	11,404	268
Delinquent watercraft tax	-	221	111	110
Special city/county highway tax	-	415,337	415,337	-
Motor vehicle tax	239,741	972,541	976,362	235,920
Watercraft tax	4,300	6,826	6,390	4,736
Bankruptcy tax	42	192	-	234
Tax sale	-	48,079	48,079	-
Commercial vehicle fees	235	57,812	56,987	1,060
TOTAL DISTRIBUTABLE FUNDS	8,851,316	15,483,426	15,090,884	9,243,858
STATE FUNDS				
State educational building	-	83,389	83,389	-
State institutional building	-	41,694	41,694	-
State motor vehicle tax	-	11,767	11,767	-
Motor vehicle registration	3,479	622,091	622,574	2,996
Game licenses	601	17,353	17,632	322
CMB stamps	25	100	125	-
Drivers' license fees	404	18,747	18,752	399
Compensating use and sales tax	28,982	397,114	405,618	20,478
TOTAL STATE FUNDS	33,491	1,192,255	1,201,551	24,195
SUBDIVISION FUNDS				
School districts	(1)	4,365,625	4,365,625	(1)
Townships	2,236	1,203,704	1,187,120	18,820
Cemeteries	(2)	60,362	60,360	-
Cities	-	1,067,135	1,067,135	-
River Valley Extension	-	246,700	246,700	-
Fire districts	-	169,072	169,072	-
NCK Library	-	104,726	104,726	-
Watershed districts	-	5,077	5,077	-
Hanover hospital and Palmer building	-	92,492	92,492	-
TOTAL SUBDIVISION FUNDS	2,233	7,314,893	7,298,307	18,819
OTHER AGENCY FUNDS				
Aflac holding account	-	-	-	-
CERT grant	858	-	190	668
Payroll clearing	-	1,155,595	1,155,335	260
Checking Accounts				
County Attorney	386	311	200	497
District Court	6,513	224,469	200,492	30,490
Law Library	4,011	2,565	3,267	3,309
Noxious weed - chemical container recycling	176	371	371	176
Sheriff	7,693	979	2,321	6,351
Emergency management	52	-	52	-
Juvenile intervention	2,425	711	978	2,158
Inmate Commissary	6,982	29,826	27,746	9,062
Health Department - Electronic funds	-	205,659	205,659	-
Register of Deeds	-	123,355	123,355	-
TOTAL OTHER AGENCY FUNDS	29,096	1,743,841	1,719,966	52,971
TOTAL ALL AGENCY FUNDS	\$ 8,916,136	\$ 25,734,415	\$ 25,310,708	\$ 9,339,843