

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2018



WASHINGTON COUNTY, KANSAS

TABLE OF CONTENTS  
December 31, 2018

|   |       |
|---|-------|
| INDEPENDENT AUDITORS' REPORT.....   | 1-3   |
| FINANCIAL STATEMENT   |       |
| Summary of Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis..... | 4-5   |
| NOTES TO THE FINANCIAL STATEMENT.....   | 6-14  |
| SUPPLEMENTARY INFORMATION   |       |
| SCHEDULE 1  |       |
| Summary of Expenditures - Regulatory Basis (Actual and Budget).....                           | 15    |
| SCHEDULE 2  |       |
| Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)                  |       |
| 2-1 General Fund.....   | 16-22 |
| Budgeted Special Purpose Funds  |       |
| 2-2 Road and Bridge Fund.....   | 23    |
| 2-3 Special Bridge Fund.....  | 24    |
| 2-4 Vegetation Management Fund.....   | 25    |
| 2-5 Noxious Weed Fund.....  | 26    |
| 2-6 County Health Fund.....   | 27    |
| 2-7 Emergency 911 Fund.....   | 28    |
| 2-8 Wireless 911 Fund.....  | 29    |
| 2-9 Washington County 911 Fund.....   | 30    |
| 2-10 Special Alcohol and Drug Program Fund.....   | 31    |
| 2-11 Special Parks and Recreation Fund.....   | 32    |
| 2-12 Tourist and Promotion Fund.....  | 33    |
| Nonbudgeted Special Purpose Funds   |       |
| 2-13 Special Road and Bridge Machinery Fund.....  | 34    |
| 2-13 Multi-Use Equipment Fund.....  | 34    |
| 2-14 Multi-Use Capital Improvement Fund.....  | 35    |
| 2-14 Building Fund.....   | 35    |
| 2-15 Finger Print Fund.....   | 36    |
| 2-15 Offender Registration Fund.....  | 36    |
| 2-16 Emergency Management Performance Grant Fund.....   | 37    |
| 2-16 Treasurer's Auto Special Fund.....   | 37    |
| 2-17 Special Grant Fund.....  | 38    |
| 2-17 Airport Memorial Fund.....   | 38    |
| 2-18 Attorney Special Fund.....   | 39    |
| 2-18 Prosecuting Attorney Fund.....   | 39    |
| 2-19 VIN Inspection Fee Fund.....   | 40    |
| 2-19 Concealed Carry Fund.....  | 40    |
| 2-20 Juvenile Intervention Fund.....  | 41    |
| 2-20 Special Law Enforcement Fund.....  | 41    |
| 2-21 Register of Deeds Technology Fund.....   | 42    |
| 2-21 County Clerk Technology Fund.....  | 42    |
| 2-22 County Treasurer Technology Fund.....  | 43    |
| Bond and Interest Funds   |       |
| 2-23 Bond and Interest Fund.....  | 44    |
| 2-24 Public Building Commission - Bond and Interest Fund.....                                 | 45    |
| SCHEDULE 3  |       |
| Schedule of Receipts and Disbursements - Regulatory Basis                                     |       |
| Agency Funds.....   | 46    |

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## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Washington County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Washington County, Kansas (the County) as of and for the year ended December 31, 2018, 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of 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, 2018, or changes in net position or cash flows thereof for the year then ended.

#### Unmodified 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, 2018, 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 2018 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 analysis and are not a required part of the 2018 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 basic financial statement as a whole on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County, as of and for the year ended December 31, 2017, not presented herein, and have issued our report thereon dated August 2, 2018, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2017 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>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
May 16, 2019

## WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2018

Page 1 of 2

| Funds  | Beginning<br>Unencumbered<br>Cash Balance | Receipts             | Expenditures         | Ending<br>Unencumbered<br>Cash Balance | Add Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|--|---|----------------------|----------------------|--|--|------------------------|
| General Fund                                   | \$ 2,693,826                              | \$ 6,674,480         | \$ 5,393,093         | \$ 3,975,213                           | \$ 87,882  | \$ 4,063,095           |
| Special Purpose Funds                          |   |                      |                      |  |  |                        |
| Road and Bridge                                | 1,236,295                                 | 2,233,538            | 3,111,433            | 358,400                                | 48,017   | 406,417                |
| Special Bridge                                 | 435,114                                   | 482,179              | 607,691              | 309,602                                | -  | 309,602                |
| Vegetation Management                          | 65,612                                    | 9,574                | 27,126               | 48,060                                 | -  | 48,060                 |
| Noxious Weed                                   | 91,251                                    | 222,403              | 231,593              | 82,061                                 | 8,211  | 90,272                 |
| County Health                                  | 12,898                                    | 493,066              | 351,720              | 154,244                                | 1,976  | 156,220                |
| Emergency 911                                  | 21,347                                    | 106                  | 9,608                | 11,845                                 | -  | 11,845                 |
| Wireless 911                                   | 93,966                                    | 470                  | 1,000                | 93,436                                 | -  | 93,436                 |
| Washington County 911                          | 65,111                                    | 46,916               | 60,219               | 51,808                                 | 1,672  | 53,480                 |
| Special Alcohol and Drug Program               | 4,542                                     | 5,633                | 7,275                | 2,900                                  | -  | 2,900                  |
| Special Parks and Recreation                   | 5,682                                     | 2,861                | 5,500                | 3,043                                  | -  | 3,043                  |
| Tourist and Promotion                          | 8,159                                     | 9,574                | 8,469                | 9,264                                  | -  | 9,264                  |
| Special Road and Bridge Machinery              | 540,453                                   | 200,000              | 238,911              | 501,542                                | -  | 501,542                |
| Multi-Use Equipment                            | 442,771                                   | 85,400               | 81,668               | 446,503                                | -  | 446,503                |
| Multi-Use Capital Improvement                  | 259,942                                   | 145,000              | -                    | 404,942                                | -  | 404,942                |
| Building                                       | -   | -                    | -                    | -                                      | -  | -                      |
| Finger Print                                   | 1,480                                     | 1,763                | -                    | 3,243                                  | -  | 3,243                  |
| Offender Registration                          | 1,800                                     | 620                  | -                    | 2,420                                  | -  | 2,420                  |
| Emergency Management Performance Grant         | 130                                       | 28,025               | -                    | 28,155                                 | -  | 28,155                 |
| Treasurer's Auto Special                       | 9,986                                     | 60,205               | 70,191               | -                                      | -  | -                      |
| Special Grant                                  | 1,644                                     | -                    | -                    | 1,644                                  | -  | 1,644                  |
| Airport Memorial                               | 185                                       | -                    | -                    | 185                                    | -  | 185                    |
| Attorney Special                               | 3,443                                     | 1,983                | 181                  | 5,245                                  | -  | 5,245                  |
| Prosecuting Attorney                           | 10,835                                    | 725                  | 65                   | 11,495                                 | -  | 11,495                 |
| VIN Inspection Fee                             | 12,155                                    | 9,300                | 590                  | 20,865                                 | -  | 20,865                 |
| Concealed Carry                                | 455                                       | 553                  | -                    | 1,008                                  | -  | 1,008                  |
| Juvenile Intervention                          | -   | 902                  | -                    | 902                                    | -  | 902                    |
| Special Law Enforcement                        | -   | 8,294                | -                    | 8,294                                  | -  | 8,294                  |
| Register of Deeds Technology                   | 40,743                                    | 7,098                | -                    | 47,841                                 | -  | 47,841                 |
| County Clerk Technology                        | 4,908                                     | 1,775                | -                    | 6,683                                  | -  | 6,683                  |
| County Treasurer Technology                    | 2,796                                     | 1,775                | 4,532                | 39                                     | -  | 39                     |
| Bond and Interest Fund                         |   |                      |                      |  |  |                        |
| Bond and Interest                              | -   | 35                   | 35                   | -                                      | -  | -                      |
| Public Building Commission - Bond and Interest | 266                                       | 560,689              | 553,450              | 7,505                                  | -  | 7,505                  |
| TOTAL FINANCIAL REPORTING ENTITY               | <u>\$ 6,067,795</u>                       | <u>\$ 11,294,942</u> | <u>\$ 10,764,350</u> | <u>\$ 6,598,387</u>                    | <u>\$ 147,758</u>  | <u>\$ 6,746,145</u>    |

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 Year Ended December 31, 2018

Page 2 of 2

## COMPOSITION OF CASH

|                                |               |
|--------------------------------|---------------|
| Checking accounts              | \$ 12,885,557 |
| Certificates of deposit        | 4,150,000     |
| Federal government obligations | 7,505         |
| Cash and cash items            | <u>98,394</u> |

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 17,141,456

## Other accounts

|   |          |
|---|----------|
| Checking accounts                             |          |
| State of Kansas - Clerk of the District Court | 4,876    |
| Law Library                                   | 2,739    |
| Inmate Commissary                             | 28,528   |
| Health Department - electronic funds          | <u>-</u> |

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 36,143

|                             |                     |
|-----------------------------|---------------------|
| TOTAL CASH                  | 17,177,599          |
| AGENCY FUNDS PER SCHEDULE 3 | <u>(10,431,454)</u> |

|                                  |                            |
|----------------------------------|----------------------------|
| TOTAL FINANCIAL REPORTING ENTITY | <u><u>\$ 6,746,145</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, 2018

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

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 2018:

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 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.

Agency Funds – used to account for assets held by the government as an agent or in a custodial capacity.

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

The regulatory basis of accounting provisions 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, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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

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, 2018, were \$13,095,705, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled \$250,000 and securities pledged for these deposits totaled \$11,318,444, resulting in \$1,527,261 in funds at risk at December 31, 2018.

Management was not aware of any other 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.

At December 31, 2018, the County's carrying amount of deposits was \$17,071,700 and the bank balance was \$17,193,120. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$997,415 was covered by FDIC insurance, and \$14,668,444 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining \$1,527,261 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.

As of December 31, 2018, the Building Commission had the following investments:

| <u>Investment Type</u>                | <u>Fair Value</u> | <u>Carrying Value</u> | <u>Rating</u> |
|---------------------------------------|-------------------|-----------------------|---------------|
| Federated Government Obligations Fund | <u>\$ 7,505</u>   | <u>\$ 7,505</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 policies 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 revenue bonds. During the year ended December 31, 2018, the County received rental payments in the amount of \$552,766.

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

| Year Ending | Washington<br>County Hospital | Law<br>Enforcement<br>Center | Total<br>Rentals |
|-------------|-------------------------------|------------------------------|------------------|
| 2019        | \$ 454,050                    | \$ 91,550                    | \$ 545,600       |
| 2020        | 454,250                       | 89,450                       | 543,700          |
| 2021        | 454,300                       | 87,350                       | 541,650          |
| 2022        | 454,200                       | 90,250                       | 544,450          |
| 2023        | 453,294                       | 93,000                       | 546,294          |
| Thereafter  | 8,346,762                     | 264,800                      | 8,611,562        |
|             | \$ 10,616,856                 | \$ 716,400                   | \$ 11,333,256    |

## NOTE 5—LONG-TERM DEBT

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

| Issue  | Interest<br>Rates | Date of<br>Issue | Amount<br>of Issue | Date of<br>Final<br>Maturity |
|--|-------------------|------------------|--------------------|------------------------------|
| Revenue Bonds  |                   |                  |                    |                              |
| Washington County Public<br>Building Commission, Series<br>2013, Law Enforcement Center<br>Refunding and Hospital<br>Improvement |                   |                  |                    |                              |
|  | 3.000% - 5.000%   | 03/07/13         | \$ 7,980,000       | 09/01/42                     |
| Washington County Public<br>Building Commission, Series<br>2017, Hospital Refunding  |                   |                  |                    |                              |
|  | 3.000% - 3.625%   | 10/25/17         | 6,390,000          | 09/01/42                     |
| Capital leases   |                   |                  |                    |                              |
| 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                     |

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, 2018, were as follows:

| Issue                        | Balance<br>Beginning<br>of Year | Additions   | Reductions/<br>Payments | Balance<br>End of<br>Year | Interest<br>Paid  |
|------------------------------|---------------------------------|-------------|-------------------------|---------------------------|-------------------|
| Revenue Bonds                |                                 |             |                         |                           |                   |
| Washington County Public     |                                 |             |                         |                           |                   |
| Building Commission, Series  |                                 |             |                         |                           |                   |
| 2013, Law Enforcement Center |                                 |             |                         |                           |                   |
| Refunding and Hospital       |                                 |             |                         |                           |                   |
| Improvement                  | \$ 1,510,000                    | \$ -        | \$ 230,000              | \$ 1,280,000              | \$ 322,500        |
| Washington County Public     |                                 |             |                         |                           |                   |
| Building Commission, Series  |                                 |             |                         |                           |                   |
| 2017, Hospital Refunding     | <u>6,390,000</u>                | -           | -                       | <u>6,390,000</u>          | -                 |
| Total Revenue Bonds          | <u>7,900,000</u>                | -           | <u>230,000</u>          | <u>7,670,000</u>          | <u>322,500</u>    |
| Capital leases               |                                 |             |                         |                           |                   |
| 1 Dump truck                 | 66,553                          | -           | 26,074                  | 40,479                    | 1,662             |
| 1 Dump truck                 | <u>66,146</u>                   | -           | <u>25,971</u>           | <u>40,175</u>             | <u>1,480</u>      |
| Total Capital Leases         | <u>132,699</u>                  | -           | <u>52,045</u>           | <u>80,654</u>             | <u>3,142</u>      |
| Total Debt                   | <u>\$ 8,032,699</u>             | <u>\$ -</u> | <u>\$ 282,045</u>       | <u>\$ 7,750,654</u>       | <u>\$ 325,642</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            |
|---------------|---------------------|---------------------|
| 2019          | \$ 230,000          | \$ 315,600          |
| 2020          | 235,000             | 308,700             |
| 2021          | 240,000             | 301,650             |
| 2022          | 250,000             | 294,450             |
| 2023          | 325,000             | 221,294             |
| 2024-2028     | 1,595,000           | 945,919             |
| 2029-2033     | 1,560,000           | 710,763             |
| 2034-2038     | 1,815,000           | 448,700             |
| 2039-2042     | <u>1,420,000</u>    | <u>116,180</u>      |
|               | <u>\$ 7,670,000</u> | <u>\$ 3,663,256</u> |

| Capital Leases | Principal        | Interest        |
|----------------|------------------|-----------------|
| 2019           | \$ 53,419        | \$ 1,768        |
| 2020           | 27,235           | 358             |
| 2021           | -                | -               |
| 2022           | -                | -               |
| 2023           | -                | -               |
|                | <u>\$ 80,654</u> | <u>\$ 2,126</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. 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 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERS were \$249,728 for the year ended December 31, 2018.

##### Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,015,072. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer 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 publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described previously in the Plan Description paragraph.

#### 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

##### Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time. 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, 2018, was \$159,282.

##### Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

##### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2018.

#### NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2018 were as follows:

| From Fund                | To Fund                           | Statutory Authority | Amount   |
|--------------------------|-----------------------------------|---------------------|----------|
| Treasurer's Auto Special | General                           | K.S.A. 8-145        | \$ 9,987 |
| Bond and Interest        | General                           | K.S.A. 10-117a      | 35       |
| General                  |                                   |                     |          |
| Sheriff                  | Multi-Use Equipment               | K.S.A. 19-119       | 10,000   |
| Sanitarian               | Multi-Use Equipment               | K.S.A. 19-119       | 2,000    |
| Election                 | Multi-Use Equipment               | K.S.A. 19-119       | 40,000   |
| Jail                     | Multi-Use Equipment               | K.S.A. 19-119       | 15,000   |
| Sheriff                  | Multi-Use Capital Improvement     | K.S.A. 19-120       | 5,000    |
| Solid Waste              | Multi-Use Capital Improvement     | K.S.A. 19-120       | 35,000   |
| Jail                     | Multi-Use Capital Improvement     | K.S.A. 19-120       | 5,000    |
| Road and Bridge          | Special Road and Bridge Machinery | K.S.A. 68-141g      | 200,000  |
| Road and Bridge          | Multi-Use Capital Improvement     | K.S.A. 19-120       | 100,000  |

#### 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 omissions; 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.

##### Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2018, the County's share of the tax rebates totaled \$683.

#### NOTE 12—SUBSEQUENT EVENTS

In April 2019, the County approved issuance of Industrial Revenue Bonds for Central Valley Ag Cooperative for \$10,200,000.

WASHINGTON COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2018

| Funds                            | Certified<br>Budget | Adjustment<br>for Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance<br>Over<br>(Under) |
|----------------------------------|---------------------|--|-----------------------------------|---|-----------------------------|
| General Fund                     | \$ 7,126,238        | \$ -   | \$ 7,126,238                      | \$ 5,393,093                                  | \$ (1,733,145)              |
| Special Purpose Funds            |                     |  |                                   |   |                             |
| Road and Bridge                  | 2,985,362           | 261,292  | 3,246,654                         | 3,111,433                                     | (135,221)                   |
| Special Bridge                   | 731,800             | 97,813   | 829,613                           | 607,691                                       | (221,922)                   |
| Vegetation Management            | 136,096             | -  | 136,096                           | 27,126  | (108,970)                   |
| Noxious Weed                     | 222,172             | 27,883   | 250,055                           | 231,593                                       | (18,462)                    |
| County Health                    | 522,814             | -  | 522,814                           | 351,720                                       | (171,094)                   |
| Emergency 911                    | 21,342              | -  | 21,342                            | 9,608   | (11,734)                    |
| Wireless 911                     | 94,179              | -  | 94,179                            | 1,000   | (93,179)                    |
| Washington County 911            | 88,169              | -  | 88,169                            | 60,219  | (27,950)                    |
| Special Alcohol and Drug Program | 10,655              | -  | 10,655                            | 7,275   | (3,380)                     |
| Special Parks and Recreation     | 5,792               | -  | 5,792                             | 5,500   | (292)                       |
| Tourist and Promotion            | 12,694              | -  | 12,694                            | 8,469   | (4,225)                     |
| Bond and Interest Fund           |                     |  |                                   |   |                             |
| Bond and Interest                | -                   | -  | -                                 | 35  | 35                          |

WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1  
 Page 1 of 7

|                                    | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                    |                         | Actual              | Budget              |                             |
| <b>RECEIPTS</b>                    |                         |                     |                     |                             |
| Taxes                              | \$ 5,147,689            | \$ 5,824,334        | \$ 5,577,785        | \$ 246,549                  |
| Intergovernmental                  | 3,016                   | 2,210               | 3,126               | (916)                       |
| Licenses, fees, and permits        | 322,052                 | 275,239             | 168,000             | 107,239                     |
| Use of money and property          | 50,746                  | 69,577              | 10,000              | 59,577                      |
| Reimbursements and other           | 362,747                 | 493,098             | 362,000             | 131,098                     |
| Transfers in                       | 13,819                  | 10,022              | 10,000              | 22                          |
| <b>TOTAL RECEIPTS</b>              | <b>5,900,069</b>        | <b>6,674,480</b>    | <b>\$ 6,130,911</b> | <b>\$ 543,569</b>           |
| <b>EXPENDITURES</b>                |                         |                     |                     |                             |
| County Commission                  | 65,321                  | 71,712              | \$ 70,170           | \$ 1,542                    |
| County Clerk                       | 133,210                 | 123,637             | 149,434             | (25,797)                    |
| County Treasurer                   | 124,344                 | 113,618             | 112,355             | 1,263                       |
| County Attorney                    | 110,099                 | 112,493             | 205,000             | (92,507)                    |
| Register of Deeds                  | 80,750                  | 94,147              | 95,703              | (1,556)                     |
| Clerk of District Court            | 51,327                  | 44,828              | 69,850              | (25,022)                    |
| Courthouse (general expense)       | 183,517                 | 210,708             | 1,313,389           | (1,102,681)                 |
| Appraiser                          | 152,338                 | 147,334             | 145,041             | 2,293                       |
| Jail                               | 645,123                 | 691,156             | 700,033             | (8,877)                     |
| Emergency preparedness             | 44,995                  | 46,718              | 47,256              | (538)                       |
| Communications                     | 243,817                 | 255,456             | 256,108             | (652)                       |
| Janitor                            | 36,584                  | 38,785              | 66,689              | (27,904)                    |
| Election                           | 55,157                  | 96,913              | 110,282             | (13,369)                    |
| Economic development               | -                       | 20,000              | 20,000              | -                           |
| Airport maintenance                | 4,951                   | 5,331               | 10,000              | (4,669)                     |
| Sheriff                            | 451,339                 | 503,167             | 493,510             | 9,657                       |
| Coroner                            | 4,944                   | 9,982               | 6,000               | 3,982                       |
| Employee benefits                  | 1,455,420               | 1,591,787           | 1,937,218           | (345,431)                   |
| Sanitarian                         | -                       | 42,175              | 63,089              | (20,914)                    |
| Tourism                            | 18,690                  | 19,402              | 19,962              | (560)                       |
| Solid waste                        | 407,001                 | 403,411             | 465,247             | (61,836)                    |
| Appropriations                     | 730,624                 | 750,333             | 769,902             | (19,569)                    |
| <b>TOTAL EXPENDITURES</b>          | <b>4,999,551</b>        | <b>5,393,093</b>    | <b>\$ 7,126,238</b> | <b>\$ (1,733,145)</b>       |
| RECEIPTS OVER (UNDER) EXPENDITURES | 900,518                 | 1,281,387           |                     |                             |
| UNENCUMBERED CASH, BEGINNING       | 1,793,308               | 2,693,826           |                     |                             |
| UNENCUMBERED CASH, ENDING          | <u>\$ 2,693,826</u>     | <u>\$ 3,975,213</u> |                     |                             |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF RECEIPTS

Schedule 2-1  
Page 2 of 7

|  | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|--|-------------------------|---------------------|---------------------|-----------------------------|
|  |                         | Actual              | Budget              |                             |
| <b>TAXES</b>                             |                         |                     |                     |                             |
| Ad valorem property tax                  | \$ 4,635,510            | \$ 5,342,441        | \$ 5,228,861        | \$ 113,580                  |
| Delinquent tax                           | 36,587                  | 38,275              | 22,000              | 16,275                      |
| Intangible tax                           | 15,592                  | 13,852              | 12,269              | 1,583                       |
| Motor vehicle tax                        | 365,902                 | 342,798             | 234,596             | 108,202                     |
| Commercial vehicle fees                  | 23,140                  | 21,171              | 14,224              | 6,947                       |
| Recreational vehicle tax                 | 4,889                   | 4,810               | 2,910               | 1,900                       |
| 16/20M vehicle tax                       | 63,729                  | 59,474              | 61,137              | (1,663)                     |
| Watercraft tax                           | 2,340                   | 2,038               | 2,158               | (120)                       |
| Neighborhood revitalization              | -                       | (525)               | (370)               | (155)                       |
| <b>TOTAL TAXES</b>                       | <b>5,147,689</b>        | <b>5,824,334</b>    | <b>5,577,785</b>    | <b>246,549</b>              |
| <b>INTERGOVERNMENTAL</b>                 |                         |                     |                     |                             |
| Local alcoholic liquor                   | 3,016                   | 2,210               | 3,126               | (916)                       |
| <b>LICENSES, FEES, AND PERMITS</b>       |                         |                     |                     |                             |
| Redemption charges                       | 26,627                  | 26,046              | 6,000               | 20,046                      |
| Mortgage registration fees               | 33,483                  | 14,404              | 1,500               | 12,904                      |
| Clerk of District Court fees             | -                       | 337                 | 500                 | (163)                       |
| Recycling income                         | 33,603                  | 19,245              | 15,000              | 4,245                       |
| Solid waste fees                         | 151,434                 | 161,316             | 100,000             | 61,316                      |
| Officers' fees                           | 76,905                  | 53,891              | 45,000              | 8,891                       |
| <b>TOTAL LICENSES, FEES, AND PERMITS</b> | <b>322,052</b>          | <b>275,239</b>      | <b>168,000</b>      | <b>107,239</b>              |
| <b>USE OF MONEY AND PROPERTY</b>         |                         |                     |                     |                             |
| Interest on investments                  | 43,723                  | 62,619              | 9,000               | 53,619                      |
| Rent                                     | 6,450                   | 6,375               | 1,000               | 5,375                       |
| Other interest                           | 573                     | 583                 | -                   | 583                         |
| <b>TOTAL USE OF MONEY AND PROPERTY</b>   | <b>50,746</b>           | <b>69,577</b>       | <b>10,000</b>       | <b>59,577</b>               |
| <b>REIMBURSEMENTS AND OTHER</b>          |                         |                     |                     |                             |
| Contract law                             | 11,375                  | 10,000              | 9,000               | 1,000                       |
| Inmate Housing                           | 334,757                 | 410,385             | 300,000             | 110,385                     |
| Sanitarian                               | 11,048                  | 51,087              | 53,000              | (1,913)                     |
| Other collections                        | 5,567                   | 21,626              | -                   | 21,626                      |
| <b>TOTAL REIMBURSEMENTS AND OTHER</b>    | <b>362,747</b>          | <b>493,098</b>      | <b>362,000</b>      | <b>131,098</b>              |
| <b>TRANSFERS IN</b>                      |                         |                     |                     |                             |
| Transfer from:                           |                         |                     |                     |                             |
| Treasurer's Auto Special Fund            | 13,702                  | 9,987               | 10,000              | (13)                        |
| Bond and Interest Fund                   | 117                     | 35                  | -                   | 35                          |
| <b>TOTAL TRANSFERS IN</b>                | <b>13,819</b>           | <b>10,022</b>       | <b>10,000</b>       | <b>22</b>                   |
| <b>TOTAL RECEIPTS</b>                    | <b>\$ 5,900,069</b>     | <b>\$ 6,674,480</b> | <b>\$ 6,130,911</b> | <b>\$ 543,569</b>           |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 3 of 7

|  | Prior<br>Year<br>Actual | Current Year   |                | Variance<br>Over<br>(Under) |
|--|-------------------------|----------------|----------------|-----------------------------|
|  |                         | Actual         | Budget         |                             |
| <b>COUNTY COMMISSION</b>               |                         |                |                |                             |
| Personal services                      | \$ 57,946               | \$ 59,985      | \$ 58,170      | \$ 1,815                    |
| Contractual services                   | 7,304                   | 9,751          | 6,000          | 3,751                       |
| Commodities                            | 71                      | 1,976          | 6,000          | (4,024)                     |
| <b>TOTAL COUNTY COMMISSION</b>         | <b>65,321</b>           | <b>71,712</b>  | <b>70,170</b>  | <b>1,542</b>                |
| <b>COUNTY CLERK</b>                    |                         |                |                |                             |
| Personal services                      | 96,883                  | 95,462         | 109,934        | (14,472)                    |
| Contractual services                   | 24,448                  | 22,784         | 30,000         | (7,216)                     |
| Commodities                            | 4,379                   | 5,391          | 8,000          | (2,609)                     |
| Capital outlay                         | -                       | -              | 1,500          | (1,500)                     |
| Transfer to - Multi-Use Equipment Fund | 7,500                   | -              | -              | -                           |
| <b>TOTAL COUNTY CLERK</b>              | <b>133,210</b>          | <b>123,637</b> | <b>149,434</b> | <b>(25,797)</b>             |
| <b>COUNTY TREASURER</b>                |                         |                |                |                             |
| Personal services                      | 109,553                 | 94,890         | 96,355         | (1,465)                     |
| Contractual services                   | 14,104                  | 14,225         | 14,000         | 225                         |
| Commodities                            | 687                     | 4,503          | 2,000          | 2,503                       |
| <b>TOTAL COUNTY TREASURER</b>          | <b>124,344</b>          | <b>113,618</b> | <b>112,355</b> | <b>1,263</b>                |
| <b>COUNTY ATTORNEY</b>                 |                         |                |                |                             |
| Personal services                      | 90,664                  | 97,175         | 171,100        | (73,925)                    |
| Contractual services                   | 14,192                  | 9,541          | 23,900         | (14,359)                    |
| Commodities                            | 5,243                   | 5,777          | 10,000         | (4,223)                     |
| Capital outlay                         | -                       | -              | -              | -                           |
| <b>TOTAL COUNTY ATTORNEY</b>           | <b>110,099</b>          | <b>112,493</b> | <b>205,000</b> | <b>(92,507)</b>             |
| <b>REGISTER OF DEEDS</b>               |                         |                |                |                             |
| Personal services                      | 63,113                  | 66,406         | 71,003         | (4,597)                     |
| Contractual services                   | 2,215                   | 23,962         | 9,700          | 14,262                      |
| Commodities                            | 5,522                   | 3,779          | 5,000          | (1,221)                     |
| Transfer to - Multi-Use Equipment Fund | 9,900                   | -              | 10,000         | (10,000)                    |
| <b>TOTAL REGISTER OF DEEDS</b>         | <b>80,750</b>           | <b>94,147</b>  | <b>95,703</b>  | <b>(1,556)</b>              |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 4 of 7

|   | Prior<br>Year<br>Actual | Current Year   |                  | Variance<br>Over<br>(Under) |
|---|-------------------------|----------------|------------------|-----------------------------|
|   |                         | Actual         | Budget           |                             |
| <b>CLERK OF DISTRICT COURT</b>            |                         |                |                  |                             |
| Contractual services                      | \$ 29,902               | \$ 40,978      | \$ 63,850        | \$ (22,872)                 |
| Commodities                               | 1,425                   | 3,850          | 2,000            | 1,850                       |
| Capital outlay                            | -                       | -              | 4,000            | (4,000)                     |
| Transfer to - Multi-Use Equipment Fund    | 20,000                  | -              | -                | -                           |
| <b>TOTAL CLERK OF DISTRICT COURT</b>      | <b>51,327</b>           | <b>44,828</b>  | <b>69,850</b>    | <b>(25,022)</b>             |
| <b>COURTHOUSE (general expense)</b>       |                         |                |                  |                             |
| Contractual services                      | 139,934                 | 199,745        | 294,000          | (94,255)                    |
| Commodities                               | 43,583                  | 10,963         | 24,000           | (13,037)                    |
| Capital outlay                            | -                       | -              | 745,389          | (745,389)                   |
| Transfer to:                              |                         |                |                  |                             |
| Multi-Use Equipment Fund                  | -                       | -              | 125,000          | (125,000)                   |
| Multi-Use Capital Improvement Fund        | -                       | -              | 125,000          | (125,000)                   |
| <b>TOTAL COURTHOUSE (general expense)</b> | <b>183,517</b>          | <b>210,708</b> | <b>1,313,389</b> | <b>(1,102,681)</b>          |
| <b>APPRAISER</b>                          |                         |                |                  |                             |
| Personal services                         | 92,829                  | 68,044         | 110,351          | (42,307)                    |
| Contractual services                      | 49,878                  | 73,136         | 20,690           | 52,446                      |
| Commodities                               | 5,631                   | 6,154          | 6,000            | 154                         |
| Capital outlay                            | -                       | -              | 4,000            | (4,000)                     |
| Transfer to - Multi-Use Equipment Fund    | 4,000                   | -              | 4,000            | (4,000)                     |
| <b>TOTAL APPRAISER</b>                    | <b>152,338</b>          | <b>147,334</b> | <b>145,041</b>   | <b>2,293</b>                |
| <b>JAIL</b>                               |                         |                |                  |                             |
| Personal services                         | 368,522                 | 426,787        | 334,457          | 92,330                      |
| Contractual services                      | 166,871                 | 176,465        | 132,596          | 43,869                      |
| Commodities                               | 108,301                 | 66,510         | 221,980          | (155,470)                   |
| Capital outlay                            | -                       | -              | 1,000            | (1,000)                     |
| Juvenile detention                        | 1,429                   | 1,394          | 10,000           | (8,606)                     |
| Transfer to:                              |                         |                |                  |                             |
| Multi-Use Equipment Fund                  | -                       | 15,000         | -                | 15,000                      |
| Multi-Use Capital Improvement Fund        | -                       | 5,000          | -                | 5,000                       |
| <b>TOTAL JAIL</b>                         | <b>645,123</b>          | <b>691,156</b> | <b>700,033</b>   | <b>(8,877)</b>              |
| <b>EMERGENCY PREPAREDNESS</b>             |                         |                |                  |                             |
| Personal services                         | 33,545                  | 35,388         | 36,056           | (668)                       |
| Contractual services                      | 8,479                   | 3,158          | 4,800            | (1,642)                     |
| Commodities                               | 2,971                   | 4,108          | 1,400            | 2,708                       |
| Capital outlay                            | -                       | 4,064          | 5,000            | (936)                       |
| <b>TOTAL EMERGENCY PREPAREDNESS</b>       | <b>44,995</b>           | <b>46,718</b>  | <b>47,256</b>    | <b>(538)</b>                |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 5 of 7

|  | Prior<br>Year<br>Actual | Current Year   |                | Variance<br>Over<br>(Under) |
|--|-------------------------|----------------|----------------|-----------------------------|
|  |                         | Actual         | Budget         |                             |
| <b>COMMUNICATIONS</b>                  |                         |                |                |                             |
| Personal services                      | \$ 224,316              | \$ 236,659     | \$ 234,868     | \$ 1,791                    |
| Contractual services                   | 16,143                  | 15,023         | 11,990         | 3,033                       |
| Commodities                            | 3,358                   | 3,774          | 9,250          | (5,476)                     |
| Capital outlay                         | -                       | -              | -              | -                           |
| <b>TOTAL COMMUNICATIONS</b>            | <b>243,817</b>          | <b>255,456</b> | <b>256,108</b> | <b>(652)</b>                |
| <b>JANITOR</b>                         |                         |                |                |                             |
| Personal services                      | 31,430                  | 31,619         | 56,289         | (24,670)                    |
| Contractual services                   | 689                     | 187            | 1,500          | (1,313)                     |
| Commodities                            | 4,465                   | 6,979          | 8,900          | (1,921)                     |
| Capital outlay                         | -                       | -              | -              | -                           |
| <b>TOTAL JANITOR</b>                   | <b>36,584</b>           | <b>38,785</b>  | <b>66,689</b>  | <b>(27,904)</b>             |
| <b>ELECTION</b>                        |                         |                |                |                             |
| Personal services                      | 7,175                   | 11,209         | 9,282          | 1,927                       |
| Contractual services                   | 16,939                  | 27,082         | 69,000         | (41,918)                    |
| Commodities                            | 21,043                  | 18,622         | 17,000         | 1,622                       |
| Capital outlay                         | -                       | -              | 15,000         | (15,000)                    |
| Transfer to - Multi-Use Equipment Fund | 10,000                  | 40,000         | -              | 40,000                      |
| <b>TOTAL ELECTION</b>                  | <b>55,157</b>           | <b>96,913</b>  | <b>110,282</b> | <b>(13,369)</b>             |
| <b>ECONOMIC DEVELOPMENT</b>            |                         |                |                |                             |
| Contractual services                   | -                       | 20,000         | 20,000         | -                           |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 6 of 7

|  | Prior<br>Year<br>Actual | Current Year     |                  | Variance<br>Over<br>(Under) |
|--|-------------------------|------------------|------------------|-----------------------------|
|  |                         | Actual           | Budget           |                             |
| <b>AIRPORT MAINTENANCE</b>             |                         |                  |                  |                             |
| Contractual services                   | \$ 4,944                | \$ 5,331         | \$ 5,000         | \$ 331                      |
| Commodities                            | 7                       | -                | 5,000            | (5,000)                     |
| <b>TOTAL AIRPORT MAINTENANCE</b>       | <b>4,951</b>            | <b>5,331</b>     | <b>10,000</b>    | <b>(4,669)</b>              |
| <b>SHERIFF</b>                         |                         |                  |                  |                             |
| Personal services                      | 313,572                 | 341,683          | 345,470          | (3,787)                     |
| Contractual services                   | 52,765                  | 74,417           | 53,840           | 20,577                      |
| Commodities                            | 65,002                  | 48,567           | 70,700           | (22,133)                    |
| Capital outlay                         | 20,000                  | 23,500           | 23,500           | -                           |
| Transfer to:                           |                         |                  |                  |                             |
| Multi-Use Equipment Fund               | -                       | 10,000           | -                | 10,000                      |
| Multi-Use Capital Improvement Fund     | -                       | 5,000            | -                | 5,000                       |
| <b>TOTAL SHERIFF</b>                   | <b>451,339</b>          | <b>503,167</b>   | <b>493,510</b>   | <b>9,657</b>                |
| <b>CORONER</b>                         |                         |                  |                  |                             |
| Contractual services                   | 4,944                   | 9,982            | 6,000            | 3,982                       |
| <b>EMPLOYEE BENEFITS</b>               |                         |                  |                  |                             |
| Social Security                        | 199,459                 | 201,877          | 206,000          | (4,123)                     |
| Retirement                             | 226,201                 | 249,728          | 257,500          | (7,772)                     |
| Medical insurance                      | 932,124                 | 1,044,493        | 1,334,458        | (289,965)                   |
| Advance insurance                      | 9,914                   | 9,483            | 9,480            | 3                           |
| Kansas unemployment                    | 21,667                  | 4,436            | 26,780           | (22,344)                    |
| Workers' compensation                  | 66,055                  | 81,770           | 103,000          | (21,230)                    |
| <b>TOTAL EMPLOYEE BENEFITS</b>         | <b>1,455,420</b>        | <b>1,591,787</b> | <b>1,937,218</b> | <b>(345,431)</b>            |
| <b>SANITARIAN</b>                      |                         |                  |                  |                             |
| Personal services                      | -                       | 32,808           | 30,940           | 1,868                       |
| Contractual services                   | -                       | 558              | 31,949           | (31,391)                    |
| Commodities                            | -                       | 6,809            | 200              | 6,609                       |
| Transfer to - Multi-Use Equipment Fund | -                       | 2,000            | -                | 2,000                       |
| <b>TOTAL SANITARIAN</b>                | <b>-</b>                | <b>42,175</b>    | <b>63,089</b>    | <b>(20,914)</b>             |

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 7 of 7

|                                    | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                    |                         | Actual              | Budget              |                             |
| <b>TOURISM</b>                     |                         |                     |                     |                             |
| Personal services                  | \$ 13,187               | \$ 13,582           | \$ 13,362           | \$ 220                      |
| Contractual services               | 4,011                   | 1,903               | 5,650               | (3,747)                     |
| Commodities                        | 1,492                   | 3,917               | 350                 | 3,567                       |
| Capital outlay                     | -                       | -                   | 600                 | (600)                       |
| <b>TOTAL TOURISM</b>               | <b>18,690</b>           | <b>19,402</b>       | <b>19,962</b>       | <b>(560)</b>                |
| <b>SOLID WASTE</b>                 |                         |                     |                     |                             |
| Personal services                  | 198,398                 | 169,373             | 197,597             | (28,224)                    |
| Contractual services               | 128,362                 | 57,915              | 184,500             | (126,585)                   |
| Commodities                        | 55,241                  | 141,123             | 43,150              | 97,973                      |
| Capital outlay                     | -                       | -                   | 25,000              | (25,000)                    |
| Household hazardous waste          | -                       | -                   | 10,000              | (10,000)                    |
| Transfer to:                       |                         |                     |                     |                             |
| Multi-Use Equipment Fund           | -                       | -                   | 5,000               | (5,000)                     |
| Multi-Use Capital Improvement Fund | 25,000                  | 35,000              | -                   | 35,000                      |
| <b>TOTAL SOLID WASTE</b>           | <b>407,001</b>          | <b>403,411</b>      | <b>465,247</b>      | <b>(61,836)</b>             |
| <b>APPROPRIATIONS</b>              |                         |                     |                     |                             |
| Senior citizens                    | 68,600                  | 68,600              | 68,600              | -                           |
| Conservation district              | 25,000                  | 35,000              | 35,000              | -                           |
| Historical museum                  | 25,150                  | 25,150              | 25,150              | -                           |
| County hospital maintenance        | 260,000                 | 260,000             | 285,000             | (25,000)                    |
| County fair                        | 75,000                  | 75,000              | 75,000              | -                           |
| Pawnee Mental Health               | 30,150                  | 44,390              | 44,390              | -                           |
| 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                         | 8,616                   | -                   | -                   | -                           |
| Twin Valley Transportation         | 30,846                  | 34,931              | 30,000              | 4,931                       |
| Silver Haired Legislator           | 500                     | 500                 | 500                 | -                           |
| Ambulance contract                 | 147,900                 | 147,900             | 148,400             | (500)                       |
| <b>TOTAL APPROPRIATIONS</b>        | <b>730,624</b>          | <b>750,333</b>      | <b>769,902</b>      | <b>(19,569)</b>             |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 4,999,551</b>     | <b>\$ 5,393,093</b> | <b>\$ 7,126,238</b> | <b>\$ (1,733,145)</b>       |

WASHINGTON COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2018  
(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-2

|   | Prior<br>Year<br>Actual | Current Year      |                     | Variance<br>Over<br>(Under) |
|---|-------------------------|-------------------|---------------------|-----------------------------|
|   |                         | Actual            | Budget              |                             |
| <b>RECEIPTS</b>                           |                         |                   |                     |                             |
| Ad valorem property tax                   | \$ 1,864,914            | \$ 1,292,836      | \$ 1,265,145        | \$ 27,691                   |
| Delinquent tax                            | 13,589                  | 13,274            | 8,000               | 5,274                       |
| Motor vehicle tax                         | 132,208                 | 134,397           | 94,374              | 40,023                      |
| Commercial vehicle fees                   | 8,378                   | 8,493             | 5,723               | 2,770                       |
| Recreational vehicle tax                  | 1,767                   | 1,898             | 1,170               | 728                         |
| 16/20M vehicle tax                        | 22,868                  | 21,537            | 24,595              | (3,058)                     |
| Watercraft tax                            | 847                     | 820               | 868                 | (48)                        |
| Reimbursements                            | 124,134                 | 341,292           | 80,000              | 261,292                     |
| Sale of equipment                         | -                       | 26,735            | -                   | 26,735                      |
| Special City and County Highway Fuel Tax  | 385,703                 | 392,383           | 383,202             | 9,181                       |
| Neighborhood revitalization               | -                       | (127)             | (159)               | 32                          |
| <b>TOTAL RECEIPTS</b>                     | <b>2,554,408</b>        | <b>2,233,538</b>  | <b>\$ 1,862,918</b> | <b>\$ 370,620</b>           |
| <b>EXPENDITURES</b>                       |                         |                   |                     |                             |
| Personal services                         | 662,969                 | 699,493           | \$ 783,372          | \$ (83,879)                 |
| Contractual services                      | 217,825                 | 760,999           | 80,500              | 680,499                     |
| Commodities                               | 1,459,094               | 1,350,941         | 2,121,490           | (770,549)                   |
| Lease purchase pay-off                    | 298,871                 | -                 | -                   | -                           |
| Capital outlay                            | -                       | -                 | -                   | -                           |
| Transfer to:                              |                         |                   |                     |                             |
| Multi-Use Capital Improvement Fund        | -                       | 100,000           | -                   | 100,000                     |
| Special Road and Bridge Machinery Fund    | 135,000                 | 200,000           | -                   | 200,000                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>2,773,759</b>        | <b>3,111,433</b>  | <b>2,985,362</b>    | <b>126,071</b>              |
| Adjustments for qualifying budget credits | -                       | -                 | 261,292             | (261,292)                   |
| <b>TOTAL FOR COMPARISON</b>               | <b>2,773,759</b>        | <b>3,111,433</b>  | <b>\$ 3,246,654</b> | <b>\$ (135,221)</b>         |
| RECEIPTS OVER (UNDER) EXPENDITURES        | (219,351)               | (877,895)         |                     |                             |
| UNENCUMBERED CASH, BEGINNING              | 1,455,646               | 1,236,295         |                     |                             |
| UNENCUMBERED CASH, ENDING                 | <u>\$ 1,236,295</u>     | <u>\$ 358,400</u> |                     |                             |

## WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-3

|   | Prior<br>Year<br>Actual | Current Year      |                   | Variance<br>Over<br>(Under) |
|---|-------------------------|-------------------|-------------------|-----------------------------|
|   |                         | Actual            | Budget            |                             |
| RECEIPTS                                  |                         |                   |                   |                             |
| Local sales tax                           | \$ 404,439              | \$ 384,366        | \$ 360,000        | \$ 24,366                   |
| Reimbursements                            | 34,419                  | 97,813            | -                 | 97,813                      |
| TOTAL RECEIPTS                            | <u>438,858</u>          | <u>482,179</u>    | <u>\$ 360,000</u> | <u>\$ 122,179</u>           |
| EXPENDITURES                              |                         |                   |                   |                             |
| Contractual services                      | 825,463                 | 421,475           | \$ 731,800        | \$ (310,325)                |
| Commodities                               | -                       | 186,216           | -                 | 186,216                     |
| TOTAL EXPENDITURES                        | <u>825,463</u>          | <u>607,691</u>    | <u>731,800</u>    | <u>(124,109)</u>            |
| Adjustments for qualifying budget credits | <u>-</u>                | <u>-</u>          | <u>97,813</u>     | <u>(97,813)</u>             |
| TOTAL FOR COMPARISON                      | <u>825,463</u>          | <u>607,691</u>    | <u>\$ 829,613</u> | <u>\$ (221,922)</u>         |
| RECEIPTS OVER (UNDER) EXPENDITURES        | (386,605)               | (125,512)         |                   |                             |
| UNENCUMBERED CASH, BEGINNING              | <u>821,719</u>          | <u>435,114</u>    |                   |                             |
| UNENCUMBERED CASH, ENDING                 | <u>\$ 435,114</u>       | <u>\$ 309,602</u> |                   |                             |

WASHINGTON COUNTY, KANSAS  
 VEGETATION MANAGEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-4

|                                    | Prior<br>Year<br>Actual | Current Year |            | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------|------------|-----------------------------|
|                                    |                         | Actual       | Budget     |                             |
| RECEIPTS                           |                         |              |            |                             |
| Reimbursements                     | \$ 22,928               | \$ 9,574     | \$ 60,000  | \$ (50,426)                 |
| EXPENDITURES                       |                         |              |            |                             |
| Contractual services               | -                       | -            | \$ -       | \$ -                        |
| Commodities                        | 16,412                  | 27,126       | 136,096    | (108,970)                   |
| TOTAL EXPENDITURES                 | 16,412                  | 27,126       | \$ 136,096 | \$ (108,970)                |
| RECEIPTS OVER (UNDER) EXPENDITURES | 6,516                   | (17,552)     |            |                             |
| UNENCUMBERED CASH, BEGINNING       | 59,096                  | 65,612       |            |                             |
| UNENCUMBERED CASH, ENDING          | \$ 65,612               | \$ 48,060    |            |                             |

## WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-5

|   | Prior<br>Year<br>Actual | Current Year     |                   | Variance<br>Over<br>(Under) |
|---|-------------------------|------------------|-------------------|-----------------------------|
|   |                         | Actual           | Budget            |                             |
| <b>RECEIPTS</b>                           |                         |                  |                   |                             |
| Ad valorem property tax                   | \$ 45,218               | \$ 108,769       | \$ 106,476        | \$ 2,293                    |
| Delinquent tax                            | 747                     | 637              | 500               | 137                         |
| Motor vehicle tax                         | 6,747                   | 3,890            | 2,287             | 1,603                       |
| Commercial vehicle fees                   | 374                     | 210              | 139               | 71                          |
| Recreational vehicle tax                  | 89                      | 53               | 28                | 25                          |
| 16/20M vehicle tax                        | 1,658                   | 952              | 596               | 356                         |
| Watercraft tax                            | 37                      | 20               | 21                | (1)                         |
| Chemical sales and reimbursements         | 119,131                 | 107,883          | 80,000            | 27,883                      |
| Neighborhood revitalization               | -                       | (11)             | (4)               | (7)                         |
| <b>TOTAL RECEIPTS</b>                     | <u>174,001</u>          | <u>222,403</u>   | <u>\$ 190,043</u> | <u>\$ 32,360</u>            |
| <b>EXPENDITURES</b>                       |                         |                  |                   |                             |
| Personal services                         | 46,276                  | 87,128           | \$ 75,072         | \$ 12,056                   |
| Contractual services                      | 7,562                   | 6,860            | 22,600            | (15,740)                    |
| Commodities                               | 47,805                  | 137,605          | 124,500           | 13,105                      |
| Capital outlay                            | -                       | -                | -                 | -                           |
| Transfer to:                              |                         |                  |                   |                             |
| Multi-Use Capital Improvement Fund        | 50,000                  | -                | -                 | -                           |
| Multi-Use Equipment Fund                  | 50,000                  | -                | -                 | -                           |
| <b>TOTAL EXPENDITURES</b>                 | <u>201,643</u>          | <u>231,593</u>   | <u>222,172</u>    | <u>9,421</u>                |
| Adjustments for qualifying budget credits | -                       | -                | 27,883            | (27,883)                    |
| <b>TOTAL EXPENDITURES</b>                 | <u>201,643</u>          | <u>231,593</u>   | <u>\$ 250,055</u> | <u>\$ (18,462)</u>          |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <u>(27,642)</u>         | <u>(9,190)</u>   |                   |                             |
| <b>UNENCUMBERED CASH, BEGINNING</b>       | <u>118,893</u>          | <u>91,251</u>    |                   |                             |
| <b>UNENCUMBERED CASH, ENDING</b>          | <u>\$ 91,251</u>        | <u>\$ 82,061</u> |                   |                             |

## WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-6

|                                    | Prior<br>Year<br>Actual | Current Year      |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|-------------------|-------------------|-----------------------------|
|                                    |                         | Actual            | Budget            |                             |
| <b>RECEIPTS</b>                    |                         |                   |                   |                             |
| Ad valorem property tax            | \$ 51,032               | \$ 201,102        | \$ 196,849        | \$ 4,253                    |
| Delinquent tax                     | 463                     | 709               | 500               | 209                         |
| Motor vehicle tax                  | 3,508                   | 3,340             | 2,583             | 757                         |
| Commercial vehicle fees            | 145                     | 230               | 157               | 73                          |
| Recreational vehicle tax           | 45                      | 48                | 32                | 16                          |
| 16/20M vehicle tax                 | 1,313                   | 360               | 673               | (313)                       |
| Watercraft tax                     | 14                      | 22                | 24                | (2)                         |
| Transfer from:                     |                         |                   |                   |                             |
| Multi-Use Capital Improvement Fund | 30,000                  | -                 | -                 | -                           |
| Multi-Use Equipment Fund           | 15,000                  | -                 | -                 | -                           |
| Reimbursements and grants          | 366,381                 | 287,275           | 320,000           | (32,725)                    |
| Neighborhood revitalization        | -                       | (20)              | (4)               | (16)                        |
| <b>TOTAL RECEIPTS</b>              | <u>467,901</u>          | <u>493,066</u>    | <u>\$ 520,814</u> | <u>\$ (27,748)</u>          |
| <b>EXPENDITURES</b>                |                         |                   |                   |                             |
| Personal services                  | 244,669                 | 150,927           | \$ 249,864        | \$ (98,937)                 |
| Contractual services               | 123,434                 | 87,678            | 142,650           | (54,972)                    |
| Commodities                        | 93,281                  | 113,115           | 100,300           | 12,815                      |
| Capital outlay                     | -                       | -                 | 15,000            | (15,000)                    |
| Transfer to:                       |                         |                   |                   |                             |
| Multi-Use Capital Improvement Fund | -                       | -                 | 15,000            | (15,000)                    |
| Multi-Use Equipment Fund           | -                       | -                 | -                 | -                           |
| <b>TOTAL EXPENDITURES</b>          | <u>461,384</u>          | <u>351,720</u>    | <u>\$ 522,814</u> | <u>\$ (171,094)</u>         |
| RECEIPTS OVER (UNDER) EXPENDITURES | 6,517                   | 141,346           |                   |                             |
| UNENCUMBERED CASH, BEGINNING       | <u>6,381</u>            | <u>12,898</u>     |                   |                             |
| UNENCUMBERED CASH, ENDING          | <u>\$ 12,898</u>        | <u>\$ 154,244</u> |                   |                             |

## WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-7

|                                    | Prior<br>Year<br>Actual | Current Year |           | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------|-----------|-----------------------------|
|                                    |                         | Actual       | Budget    |                             |
| RECEIPTS                           |                         |              |           |                             |
| Interest income                    | \$ 105                  | \$ 106       | \$ 50     | \$ 56                       |
| EXPENDITURES                       |                         |              |           |                             |
| Contractual services               | -                       | 2,205        | \$ 21,342 | \$ (19,137)                 |
| Commodities                        | -                       | 7,403        | -         | 7,403                       |
| TOTAL EXPENDITURES                 | -                       | 9,608        | \$ 21,342 | \$ (11,734)                 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 105                     | (9,502)      |           |                             |
| UNENCUMBERED CASH, BEGINNING       | 21,242                  | 21,347       |           |                             |
| UNENCUMBERED CASH, ENDING          | \$ 21,347               | \$ 11,845    |           |                             |

## WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-8

|                                    | Prior<br>Year<br>Actual | Current Year |           | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------|-----------|-----------------------------|
|                                    |                         | Actual       | Budget    |                             |
| RECEIPTS                           |                         |              |           |                             |
| Interest income                    | \$ 461                  | \$ 470       | \$ 337    | \$ 133                      |
| EXPENDITURES                       |                         |              |           |                             |
| Contractual services               | -                       | 1,000        | \$ 94,179 | \$ (93,179)                 |
| Commodities                        | -                       | -            | -         | -                           |
| TOTAL EXPENDITURES                 | -                       | 1,000        | \$ 94,179 | \$ (93,179)                 |
| RECEIPTS OVER (UNDER) EXPENDITURES | 461                     | (530)        |           |                             |
| UNENCUMBERED CASH, BEGINNING       | 93,505                  | 93,966       |           |                             |
| UNENCUMBERED CASH, ENDING          | \$ 93,966               | \$ 93,436    |           |                             |

## WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-9

|                                    | Prior<br>Year<br>Actual | Current Year     |                  | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|------------------|------------------|-----------------------------|
|                                    |                         | Actual           | Budget           |                             |
| RECEIPTS                           |                         |                  |                  |                             |
| 911 fees                           | \$ 53,689               | \$ 46,582        | \$ 50,000        | \$ (3,418)                  |
| Interest income                    | 311                     | 334              | -                | 334                         |
| TOTAL RECEIPTS                     | <u>54,000</u>           | <u>46,916</u>    | <u>\$ 50,000</u> | <u>\$ (3,084)</u>           |
| EXPENDITURES                       |                         |                  |                  |                             |
| Contractual services               | 32,563                  | 57,480           | \$ 52,211        | \$ 5,269                    |
| Commodities                        | 1,024                   | 2,739            | -                | 2,739                       |
| Reserve for future period          | -                       | -                | 35,958           | (35,958)                    |
| TOTAL EXPENDITURES                 | <u>33,587</u>           | <u>60,219</u>    | <u>\$ 88,169</u> | <u>\$ (27,950)</u>          |
| RECEIPTS OVER (UNDER) EXPENDITURES | 20,413                  | (13,303)         |                  |                             |
| UNENCUMBERED CASH, BEGINNING       | <u>44,698</u>           | <u>65,111</u>    |                  |                             |
| UNENCUMBERED CASH, ENDING          | <u>\$ 65,111</u>        | <u>\$ 51,808</u> |                  |                             |

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-10

|                                    | Prior<br>Year<br>Actual | Current Year    |                  | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|-----------------|------------------|-----------------------------|
|                                    |                         | Actual          | Budget           |                             |
| RECEIPTS                           |                         |                 |                  |                             |
| Private club liquor tax            | \$ 5,865                | \$ 5,633        | <u>\$ 5,975</u>  | <u>\$ (342)</u>             |
| EXPENDITURES                       |                         |                 |                  |                             |
| Contractual services               | <u>6,003</u>            | <u>7,275</u>    | <u>\$ 10,655</u> | <u>\$ (3,380)</u>           |
| RECEIPTS OVER (UNDER) EXPENDITURES | (138)                   | (1,642)         |                  |                             |
| UNENCUMBERED CASH, BEGINNING       | <u>4,680</u>            | <u>4,542</u>    |                  |                             |
| UNENCUMBERED CASH, ENDING          | <u>\$ 4,542</u>         | <u>\$ 2,900</u> |                  |                             |

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-11

|                                    | Prior<br>Year<br>Actual | Current Year    |                 | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|-----------------|-----------------|-----------------------------|
|                                    |                         | Actual          | Budget          |                             |
| RECEIPTS                           |                         |                 |                 |                             |
| Private club liquor tax            | \$ 3,016                | \$ 2,861        | <u>\$ 3,126</u> | <u>\$ (265)</u>             |
| EXPENDITURES                       |                         |                 |                 |                             |
| Contractual services               | -                       | 5,500           | <u>\$ 5,792</u> | <u>\$ (292)</u>             |
| RECEIPTS OVER (UNDER) EXPENDITURES | 3,016                   | (2,639)         |                 |                             |
| UNENCUMBERED CASH, BEGINNING       | 2,666                   | 5,682           |                 |                             |
| UNENCUMBERED CASH, ENDING          | <u>\$ 5,682</u>         | <u>\$ 3,043</u> |                 |                             |

WASHINGTON COUNTY, KANSAS  
 TOURIST AND PROMOTION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-12

|                                    | Prior<br>Year<br>Actual | Current Year |          | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------|----------|-----------------------------|
|                                    |                         | Actual       | Budget   |                             |
| RECEIPTS                           |                         |              |          |                             |
| Transient guest tax                | \$ 6,177                | \$ 9,574     | \$ 6,000 | \$ 3,574                    |
| EXPENDITURES                       |                         |              |          |                             |
| Contractual services               | 8,912                   | 8,469        | 12,694   | (4,225)                     |
| RECEIPTS OVER (UNDER) EXPENDITURES | (2,735)                 | 1,105        |          |                             |
| UNENCUMBERED CASH, BEGINNING       | 10,894                  | 8,159        |          |                             |
| UNENCUMBERED CASH, ENDING          | \$ 8,159                | \$ 9,264     |          |                             |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-13

|   | Special Road and Bridge<br>Machinery Fund |                   | Multi-Use Equipment Fund |                   |
|---|---|-------------------|--------------------------|-------------------|
|   | 2017                                      | 2018              | 2017                     | 2018              |
| <b>RECEIPTS</b>                           |   |                   |                          |                   |
| Transfer from - Road and Bridge Fund      | \$ 135,000                                | \$ 200,000        | \$ -                     | \$ -              |
| Operating transfers in                    | -   | -                 | 101,400                  | 67,000            |
| Sale of equipment                         | -   | -                 | -                        | 18,400            |
| Miscellaneous                             | -   | -                 | 571                      | -                 |
| <b>TOTAL RECEIPTS</b>                     | <u>135,000</u>                            | <u>200,000</u>    | <u>101,971</u>           | <u>85,400</u>     |
| <b>EXPENDITURES</b>                       |   |                   |                          |                   |
| Transfer to - County Health Fund          | -   | -                 | 15,000                   | -                 |
| Capital outlay                            | -   | 238,911           | 12,768                   | 81,668            |
| <b>TOTAL EXPENDITURES</b>                 | <u>-</u>                                  | <u>238,911</u>    | <u>27,768</u>            | <u>81,668</u>     |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>135,000</b>                            | <b>(38,911)</b>   | <b>74,203</b>            | <b>3,732</b>      |
| <b>UNENCUMBERED CASH, BEGINNING</b>       | <u>405,453</u>                            | <u>540,453</u>    | <u>368,568</u>           | <u>442,771</u>    |
| <b>UNENCUMBERED CASH, ENDING</b>          | <u>\$ 540,453</u>                         | <u>\$ 501,542</u> | <u>\$ 442,771</u>        | <u>\$ 446,503</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-14

|                                    | Multi-Use Capital<br>Improvement Fund |                   | Building Fund |             |
|------------------------------------|---------------------------------------|-------------------|---------------|-------------|
|                                    | 2017                                  | 2018              | 2017          | 2018        |
| RECEIPTS                           |                                       |                   |               |             |
| Operating transfers in             | \$ 75,000                             | \$ 145,000        | \$ -          | \$ -        |
| Sale of equipment                  | -                                     | -                 | -             | -           |
| TOTAL RECEIPTS                     | <u>75,000</u>                         | <u>145,000</u>    | <u>-</u>      | <u>-</u>    |
| EXPENDITURES                       |                                       |                   |               |             |
| Transfer to - County Health Fund   | 30,000                                | -                 | -             | -           |
| Capital outlay                     | 5,793                                 | -                 | 1             | -           |
| TOTAL EXPENDITURES                 | <u>35,793</u>                         | <u>-</u>          | <u>1</u>      | <u>-</u>    |
| RECEIPTS OVER (UNDER) EXPENDITURES | 39,207                                | 145,000           | (1)           | -           |
| UNENCUMBERED CASH, BEGINNING       | <u>220,735</u>                        | <u>259,942</u>    | <u>1</u>      | <u>-</u>    |
| UNENCUMBERED CASH, ENDING          | <u>\$ 259,942</u>                     | <u>\$ 404,942</u> | <u>\$ -</u>   | <u>\$ -</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-15

|                                    | Finger Print Fund |                 | Offender Registration Fund |                 |
|------------------------------------|-------------------|-----------------|----------------------------|-----------------|
|                                    | 2017              | 2018            | 2017                       | 2018            |
| RECEIPTS                           |                   |                 |                            |                 |
| Fees                               | \$ 610            | \$ 1,763        | \$ 600                     | \$ 620          |
| EXPENDITURES                       |                   |                 |                            |                 |
| Contractual services               | -                 | -               | -                          | -               |
| RECEIPTS OVER (UNDER) EXPENDITURES | 610               | 1,763           | 600                        | 620             |
| UNENCUMBERED CASH, BEGINNING       | 870               | 1,480           | 1,200                      | 1,800           |
| UNENCUMBERED CASH, ENDING          | <u>\$ 1,480</u>   | <u>\$ 3,243</u> | <u>\$ 1,800</u>            | <u>\$ 2,420</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-16

|   | Emergency Management<br>Performance Grant Fund |                  | Treasurer's Auto<br>Special Fund |                |
|---|--|------------------|----------------------------------|----------------|
|   | 2017   | 2018             | 2017                             | 2018           |
| <b>RECEIPTS</b>                           |  |                  |                                  |                |
| State of Kansas grant                     | \$ -   | \$ 28,025        | \$ -                             | \$ -           |
| Fees                                      | -  | -                | 58,422                           | 60,205         |
| <b>TOTAL RECEIPTS</b>                     | <b>-</b>                                       | <b>28,025</b>    | <b>58,422</b>                    | <b>60,205</b>  |
| <b>EXPENDITURES</b>                       |  |                  |                                  |                |
| Personal services                         | -  | -                | 45,727                           | 40,416         |
| Contractual services                      | -  | -                | 5,073                            | 13,805         |
| Commodities                               | 99   | -                | 3,833                            | 5,983          |
| Transfer to - General Fund                | -  | -                | 13,702                           | 9,987          |
| <b>TOTAL EXPENDITURES</b>                 | <b>99</b>                                      | <b>-</b>         | <b>68,335</b>                    | <b>70,191</b>  |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>(99)</b>                                    | <b>28,025</b>    | <b>(9,913)</b>                   | <b>(9,986)</b> |
| <b>UNENCUMBERED CASH, BEGINNING</b>       | <b>229</b>                                     | <b>130</b>       | <b>19,899</b>                    | <b>9,986</b>   |
| <b>UNENCUMBERED CASH, ENDING</b>          | <b>\$ 130</b>                                  | <b>\$ 28,155</b> | <b>\$ 9,986</b>                  | <b>\$ -</b>    |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-17

|                                    | Special Grant Fund |                 | Airport Memorial Fund |               |
|------------------------------------|--------------------|-----------------|-----------------------|---------------|
|                                    | 2017               | 2018            | 2017                  | 2018          |
| RECEIPTS                           |                    |                 |                       |               |
| Grants received                    | \$ -               | \$ -            | \$ -                  | \$ -          |
| Donations                          | -                  | -               | 25                    | -             |
| TOTAL RECEIPTS                     | -                  | -               | 25                    | -             |
| EXPENDITURES                       |                    |                 |                       |               |
| Contractual services               | -                  | -               | 51                    | -             |
| RECEIPTS OVER (UNDER) EXPENDITURES | -                  | -               | (26)                  | -             |
| UNENCUMBERED CASH, BEGINNING       | 1,644              | 1,644           | 211                   | 185           |
| UNENCUMBERED CASH, ENDING          | <u>\$ 1,644</u>    | <u>\$ 1,644</u> | <u>\$ 185</u>         | <u>\$ 185</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-18

|                                    | <u>Attorney Special Fund</u> |                        | <u>Prosecuting Attorney Fund</u> |                         |
|------------------------------------|------------------------------|------------------------|----------------------------------|-------------------------|
|                                    | <u>2017</u>                  | <u>2018</u>            | <u>2017</u>                      | <u>2018</u>             |
| RECEIPTS                           |                              |                        |                                  |                         |
| Fees                               | \$ 1,784                     | \$ 1,983               | \$ 653                           | \$ 725                  |
| EXPENDITURES                       |                              |                        |                                  |                         |
| Contractual services               | <u>792</u>                   | <u>181</u>             | <u>448</u>                       | <u>65</u>               |
| RECEIPTS OVER (UNDER) EXPENDITURES | 992                          | 1,802                  | 205                              | 660                     |
| UNENCUMBERED CASH, BEGINNING       | <u>2,451</u>                 | <u>3,443</u>           | <u>10,630</u>                    | <u>10,835</u>           |
| UNENCUMBERED CASH, ENDING          | <u><u>\$ 3,443</u></u>       | <u><u>\$ 5,245</u></u> | <u><u>\$ 10,835</u></u>          | <u><u>\$ 11,495</u></u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-19

|                                    | <u>VIN Inspection Fee Fund</u> |                  | <u>Concealed Carry Fund</u> |                 |
|------------------------------------|--------------------------------|------------------|-----------------------------|-----------------|
|                                    | <u>2017</u>                    | <u>2018</u>      | <u>2017</u>                 | <u>2018</u>     |
| RECEIPTS                           |                                |                  |                             |                 |
| Fees                               | \$ 8,260                       | \$ 9,300         | \$ 130                      | \$ 553          |
| EXPENDITURES                       |                                |                  |                             |                 |
| Contractual services               | <u>1,111</u>                   | <u>590</u>       | <u>-</u>                    | <u>-</u>        |
| RECEIPTS OVER (UNDER) EXPENDITURES | 7,149                          | 8,710            | 130                         | 553             |
| UNENCUMBERED CASH, BEGINNING       | <u>5,006</u>                   | <u>12,155</u>    | <u>325</u>                  | <u>455</u>      |
| UNENCUMBERED CASH, ENDING          | <u>\$ 12,155</u>               | <u>\$ 20,865</u> | <u>\$ 455</u>               | <u>\$ 1,008</u> |

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-20

|                                    | Juvenile Intervention Fund |               | Special Law Enforcement Fund |                 |
|------------------------------------|----------------------------|---------------|------------------------------|-----------------|
|                                    | 2017                       | 2018          | 2017                         | 2018            |
| RECEIPTS                           |                            |               |                              |                 |
| Fees                               | \$ -                       | \$ 30         | \$ -                         | \$ 600          |
| Transfer from - checking account   | -                          | 872           | -                            | 7,694           |
| TOTAL RECEIPTS                     | -                          | 902           | -                            | 8,294           |
| EXPENDITURES                       |                            |               |                              |                 |
| Contractual services               | -                          | -             | -                            | -               |
| RECEIPTS OVER (UNDER) EXPENDITURES | -                          | 902           | -                            | 8,294           |
| UNENCUMBERED CASH, BEGINNING       | -                          | -             | -                            | -               |
| UNENCUMBERED CASH, ENDING          | <u>\$ -</u>                | <u>\$ 902</u> | <u>\$ -</u>                  | <u>\$ 8,294</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-21

|                                    | Register of Deeds<br>Technology Fund |                  | County Clerk<br>Technology Fund |                 |
|------------------------------------|--------------------------------------|------------------|---------------------------------|-----------------|
|                                    | 2017                                 | 2018             | 2017                            | 2018            |
| RECEIPTS                           |                                      |                  |                                 |                 |
| Register of Deeds technology fees  | \$ 9,860                             | \$ 7,098         | \$ -                            | \$ -            |
| County Clerk technology fees       | -                                    | -                | 2,465                           | 1,775           |
| TOTAL RECEIPTS                     | 9,860                                | 7,098            | 2,465                           | 1,775           |
| EXPENDITURES                       |                                      |                  |                                 |                 |
| Contractual services               | -                                    | -                | -                               | -               |
| RECEIPTS OVER (UNDER) EXPENDITURES | 9,860                                | 7,098            | 2,465                           | 1,775           |
| UNENCUMBERED CASH, BEGINNING       | 30,883                               | 40,743           | 2,443                           | 4,908           |
| UNENCUMBERED CASH, ENDING          | <u>\$ 40,743</u>                     | <u>\$ 47,841</u> | <u>\$ 4,908</u>                 | <u>\$ 6,683</u> |

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-22

|                                    | County Treasurer<br>Technology Fund |          |
|------------------------------------|-------------------------------------|----------|
|                                    | 2017                                | 2018     |
| RECEIPTS                           |                                     |          |
| County Treasurer technology fees   | \$ 2,465                            | \$ 1,775 |
| EXPENDITURES                       |                                     |          |
| Contractual services               | 3,298                               | 4,532    |
| RECEIPTS OVER (UNDER) EXPENDITURES | (833)                               | (2,757)  |
| UNENCUMBERED CASH, BEGINNING       | 3,629                               | 2,796    |
| UNENCUMBERED CASH, ENDING          | \$ 2,796                            | \$ 39    |

WASHINGTON COUNTY, KANSAS  
 BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-23

|   | Prior<br>Year<br>Actual | Current Year |             | Variance<br>Over<br>(Under) |
|---|-------------------------|--------------|-------------|-----------------------------|
|   |                         | Actual       | Budget      |                             |
| <b>RECEIPTS</b>                           |                         |              |             |                             |
| Ad valorem property tax                   | \$ -                    | \$ -         | \$ -        | \$ -                        |
| Delinquent tax                            | 117                     | 35           | -           | 35                          |
| Motor vehicle tax                         | -                       | -            | -           | -                           |
| Commercial vehicle fees                   | -                       | -            | -           | -                           |
| Recreational vehicle tax                  | -                       | -            | -           | -                           |
| 16/20M vehicle tax                        | -                       | -            | -           | -                           |
| Watercraft tax                            | -                       | -            | -           | -                           |
| <b>TOTAL RECEIPTS</b>                     | <b>117</b>              | <b>35</b>    | <b>\$ -</b> | <b>\$ 35</b>                |
| <b>EXPENDITURES</b>                       |                         |              |             |                             |
| Transfer to - General Fund                | 117                     | 35           | \$ -        | \$ 35                       |
| <b>RECEIPTS OVER (UNDER) EXPENDITURES</b> | <b>-</b>                | <b>-</b>     |             |                             |
| <b>UNENCUMBERED CASH, BEGINNING</b>       | <b>-</b>                | <b>-</b>     |             |                             |
| <b>UNENCUMBERED CASH, ENDING</b>          | <b>\$ -</b>             | <b>\$ -</b>  |             |                             |

## WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2018  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-24

|                                    | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|------------------------------------|-------------------------|---------------------------|
| RECEIPTS                           |                         |                           |
| Rent                               | \$ 549,709              | \$ 552,766                |
| Interest                           | 301                     | 762                       |
| Transfer from - cost of issuance   | -                       | 7,161                     |
| TOTAL RECEIPTS                     | <u>550,010</u>          | <u>560,689</u>            |
| EXPENDITURES                       |                         |                           |
| Bond principal                     | 220,000                 | 230,000                   |
| Bond interest                      | 329,100                 | 322,500                   |
| Fees                               | 650                     | 950                       |
| TOTAL EXPENDITURES                 | <u>549,750</u>          | <u>553,450</u>            |
| RECEIPTS OVER (UNDER) EXPENDITURES | 260                     | 7,239                     |
| UNENCUMBERED CASH, BEGINNING       | <u>6</u>                | <u>266</u>                |
| UNENCUMBERED CASH, ENDING          | <u>\$ 266</u>           | <u>\$ 7,505</u>           |

## WASHINGTON COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2018

Schedule 3

| Fund                                 | Beginning<br>Cash<br>Balance | Receipts             | Disbursements        | Ending<br>Cash<br>Balance |
|--------------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| <b>DISTRIBUTABLE FUNDS</b>           |                              |                      |                      |                           |
| Current tax                          | \$ 9,563,306                 | \$ 15,365,988        | \$ 14,791,940        | \$ 10,137,354             |
| Delinquent real estate tax           | 33,308                       | 78,512               | 96,792               | 15,028                    |
| Delinquent personal tax              | 1,125                        | 16,203               | 17,029               | 299                       |
| Delinquent watercraft tax            | -                            | 191                  | 191                  | -                         |
| Special city/county highway tax      | -                            | 430,848              | 430,848              | -                         |
| Motor vehicle tax                    | 235,104                      | 972,293              | 974,616              | 232,781                   |
| Watercraft tax                       | 4,470                        | 6,260                | 6,344                | 4,386                     |
| Bankruptcy tax                       | 531                          | 124                  | 655                  | -                         |
| Neighborhood Revitalization          | -                            | 657                  | 657                  | -                         |
| Commercial vehicle fees              | 1,631                        | 60,485               | 60,652               | 1,464                     |
| <b>TOTAL DISTRIBUTABLE FUNDS</b>     | <b>9,839,475</b>             | <b>16,931,561</b>    | <b>16,379,724</b>    | <b>10,391,312</b>         |
| <b>STATE FUNDS</b>                   |                              |                      |                      |                           |
| State educational building           | -                            | 96,212               | 96,212               | -                         |
| State institutional building         | -                            | 48,106               | 48,106               | -                         |
| State motor vehicle tax              | -                            | 11,940               | 11,940               | -                         |
| State Heritage Trust                 | -                            | 719                  | 719                  | -                         |
| Motor vehicle registration           | 3,497                        | 640,608              | 643,122              | 983                       |
| Game licenses                        | 776                          | 14,971               | 15,544               | 203                       |
| CMB stamps                           | 50                           | 75                   | 75                   | 50                        |
| Drivers' license fees                | 384                          | 17,276               | 17,660               | -                         |
| Compensating use and sales tax       | 34,271                       | 408,832              | 443,103              | -                         |
| <b>TOTAL STATE FUNDS</b>             | <b>38,978</b>                | <b>1,238,739</b>     | <b>1,276,481</b>     | <b>1,236</b>              |
| <b>SUBDIVISION FUNDS</b>             |                              |                      |                      |                           |
| School districts                     | (35)                         | 5,057,650            | 5,057,615            | -                         |
| Townships                            | 2,064                        | 1,302,463            | 1,303,223            | 1,304                     |
| Cemeteries                           | -                            | 62,986               | 62,986               | -                         |
| Cities                               | -                            | 1,105,963            | 1,105,963            | -                         |
| River Valley Extension               | -                            | 241,320              | 241,320              | -                         |
| Fire districts                       | -                            | 175,051              | 175,051              | -                         |
| NCK Library                          | -                            | 136,336              | 136,336              | -                         |
| Watershed districts                  | -                            | 5,376                | 5,376                | -                         |
| Hanover hospital and Palmer building | -                            | 99,054               | 99,054               | -                         |
| <b>TOTAL SUBDIVISION FUNDS</b>       | <b>2,029</b>                 | <b>8,186,199</b>     | <b>8,186,924</b>     | <b>1,304</b>              |
| <b>OTHER AGENCY FUNDS</b>            |                              |                      |                      |                           |
| CERT grant                           | 236                          | -                    | -                    | 236                       |
| Payroll clearing                     | 330                          | 1,263,413            | 1,262,520            | 1,223                     |
| Checking accounts                    |                              |                      |                      |                           |
| County Attorney                      | 457                          | -                    | 457                  | -                         |
| District Court                       | 250                          | 152,750              | 148,124              | 4,876                     |
| Law Library                          | 2,849                        | 3,158                | 3,268                | 2,739                     |
| Sheriff                              | 5,191                        | 2,852                | 8,043                | -                         |
| Juvenile intervention                | 1,415                        | 90                   | 1,505                | -                         |
| Inmate Commissary                    | 24,229                       | 75,778               | 71,479               | 28,528                    |
| Register of Deeds                    | -                            | 61,965               | 61,965               | -                         |
| Health Department - electronic funds | -                            | 113,705              | 113,705              | -                         |
| <b>TOTAL OTHER AGENCY FUNDS</b>      | <b>34,957</b>                | <b>1,673,711</b>     | <b>1,671,066</b>     | <b>37,602</b>             |
| <b>TOTAL ALL AGENCY FUNDS</b>        | <b>\$ 9,915,439</b>          | <b>\$ 28,030,210</b> | <b>\$ 27,514,195</b> | <b>\$ 10,431,454</b>      |