

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2019



WASHINGTON COUNTY, KANSAS

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December 31, 2019

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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, 2019, 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, 2019, 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, 2019, 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 2019 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 2019 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2018, not presented herein, and have issued our report thereon dated May 16, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was 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 2018 comparative 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.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
July 7, 2020

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 3,975,213	\$ 5,328,007	\$ 6,155,800	\$ 3,147,420	\$ 51,758	\$ 3,199,178
Special Purpose Funds						
Road and Bridge	358,400	3,788,286	3,695,064	451,622	35,617	487,239
Special Bridge	309,602	520,898	492,605	337,895	41,132	379,027
Vegetation Management	48,060	34,582	19,669	62,973	-	62,973
Noxious Weed	82,061	217,706	236,420	63,347	52,428	115,775
County Health	154,244	429,255	328,370	255,129	3,018	258,147
Emergency 911	11,845	65	642	11,268	-	11,268
Wireless 911	93,436	469	514	93,391	-	93,391
Washington County 911	51,808	57,844	50,667	58,985	219	59,204
Special Alcohol and Drug Program	2,900	7,084	6,721	3,263	-	3,263
Special Parks and Recreation	3,043	3,158	5,500	701	-	701
Tourist and Promotion	9,264	8,061	7,176	10,149	-	10,149
Special Road and Bridge Machinery	501,542	550,000	443,270	608,272	-	608,272
Multi-Use Equipment	446,503	214,173	60,479	600,197	14,510	614,707
Multi-Use Capital Improvement	404,942	360,750	65,226	700,466	-	700,466
County Treasurer Technology	39	1,487	-	1,526	-	1,526
Finger Print	3,243	2,509	-	5,752	-	5,752
Offender Registration	2,420	720	-	3,140	-	3,140
Emergency Management Performance Grant	28,155	14,006	10,000	32,161	-	32,161
Treasurer's Auto Special	-	67,217	55,002	12,215	1,602	13,817
Special Grant	1,644	-	1,560	84	-	84
Airport Memorial	185	-	-	185	-	185
Attorney Special	5,245	3,539	177	8,607	-	8,607
Prosecuting Attorney	11,495	933	360	12,068	-	12,068
VIN Inspection Fee	20,865	9,040	5,650	24,255	-	24,255
Concealed Carry	1,008	130	-	1,138	-	1,138
Juvenile Intervention	902	90	-	992	-	992
Special Law Enforcement	8,294	575	3,684	5,185	-	5,185
Register of Deeds Technology	47,841	6,209	-	54,050	-	54,050
County Clerk Technology	6,683	1,487	-	8,170	-	8,170
Bond and Interest Fund						
Public Building Commission - Bond and Interest	7,505	546,979	546,550	7,934	-	7,934
TOTAL FINANCIAL REPORTING ENTITY	\$ 6,598,387	\$ 12,175,259	\$ 12,191,106	\$ 6,582,540	\$ 200,284	\$ 6,782,824

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, 2019

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 3,470,225
Certificates of deposit	14,200,000
Federal government obligations	7,934
Cash and cash items	<u>65,577</u>

 17,743,736

Other accounts

Checking accounts	
State of Kansas - Clerk of the District Court	7,060
Law Library	3,456
Inmate Commissary	43,499
FSA funds	4,978
Health Department - electronic funds	<u>-</u>

 58,993

TOTAL CASH

17,802,729

AGENCY FUNDS PER SCHEDULE 3

 (11,019,905)

TOTAL FINANCIAL REPORTING ENTITY

 \$ 6,782,824

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

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

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 2019:

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, 2019.

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

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$17,729,218 and the bank balance was \$17,963,542. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$821,010 was covered by FDIC insurance, and \$17,142,532 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk - Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes 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, 2019, the Washington County Public 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>\$ 7,934</u>	<u>\$ 7,934</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, 2019, the County received rental payments in the amount of \$545,864.

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

Year Ending	Washington County Hospital	Law Enforcement Center	Total Rentals
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
2024	455,944	89,800	545,744
Thereafter	7,890,818	175,000	8,065,818
	<u>\$ 10,162,806</u>	<u>\$ 624,850</u>	<u>\$ 10,787,656</u>

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public				
Building Commission, Series				
2013, Law Enforcement Center				
Refunding and Hospital				
Improvement	3.000% - 5.000%	03/07/13	\$ 7,980,000	09/01/42
Washington County Public				
Building Commission, Series				
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, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bonds					
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Improvement	\$ 1,280,000	\$ -	\$ 230,000	\$ 1,050,000	\$ 315,600
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,390,000	-	-	6,390,000	-
Total Revenue Bonds	7,670,000	-	230,000	7,440,000	315,600
Capital leases					
1 Dump truck	40,479	-	26,801	13,678	936
1 Dump truck	40,175	-	26,618	13,557	832
Total Capital Leases	80,654	-	53,419	27,235	1,768
Total Debt	<u>\$ 7,750,654</u>	<u>\$ -</u>	<u>\$ 283,419</u>	<u>\$ 7,467,235</u>	<u>\$ 317,368</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
2020	\$ 235,000	\$ 308,700
2021	240,000	301,650
2022	250,000	294,450
2023	325,000	221,294
2024	335,000	210,744
2025-2029	1,555,000	895,619
2030-2034	1,600,000	663,150
2035-2039	1,880,000	387,344
2040-2042	1,020,000	64,705
	<u>\$ 7,440,000</u>	<u>\$ 3,347,656</u>
Capital Leases	Principal	Interest
2020	<u>\$ 27,235</u>	<u>\$ 358</u>

NOTE 6—CONDUIT DEBT OBLIGATIONS

The County is authorized to issue Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2019, included the following:

Purpose	Issue Date	Maturity Date	Amount
Central Valley Ag Cooperative Series 2019	05/01/19	05/01/25	\$ 10,200,000

NOTE 7—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 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERs were \$276,447 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERs has determined the County's proportionate share of the collective net pension liability for KPERs was \$2,001,904. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 publically available on the website at www.kpers.org or can be obtained as described previously in the Plan Description paragraph.

NOTE 8—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 9—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, 2019, was \$170,222.

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, 2019.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2019 were as follows:

<u>From Fund</u>	<u>To Fund</u>	<u>Statutory Authority</u>	<u>Amount</u>
General			
Register of Deeds	Multi-Use Equipment	K.S.A. 19-119	\$ 10,000
Sheriff	Multi-Use Equipment	K.S.A. 19-119	20,000
Appraiser	Multi-Use Equipment	K.S.A. 19-119	12,000
Communications	Multi-Use Equipment	K.S.A. 19-119	5,000
Solid Waste	Multi-Use Equipment	K.S.A. 19-119	72,223
Jail	Multi-Use Equipment	K.S.A. 19-119	50,000
Sheriff	Multi-Use Capital Improvement	K.S.A. 19-120	20,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	100,000
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	550,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	200,000
Noxious Weed	Multi-Use Equipment	K.S.A. 19-119	35,750
Noxious Weed	Multi-Use Capital Improvement	K.S.A. 19-120	35,750

NOTE 11—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 12—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, 2019, the County's share of the tax rebates totaled \$21,658.

NOTE 13—SUBSEQUENT EVENTS

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The extent of COVID-19's effect on the County's operational and financial performance will depend on the duration and severity of the pandemic. At this time, the effect of these uncertainties to the County cannot be reasonably estimated, but could have a material adverse impact on the County's operations, receipts, expenditures, and cash balances.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 7,318,836	\$ -	\$ 7,318,836	\$ 6,155,800	\$ (1,163,036)
Special Purpose Funds					
Road and Bridge	3,863,176	52,625	3,915,801	3,695,064	(220,737)
Special Bridge	553,314	83,367	636,681	492,605	(144,076)
Vegetation Management	57,612	-	57,612	19,669	(37,943)
Noxious Weed	383,136	-	383,136	236,420	(146,716)
County Health	422,100	-	422,100	328,370	(93,730)
Emergency 911	21,472	-	21,472	642	(20,830)
Wireless 911	94,603	-	94,603	514	(94,089)
Washington County 911	112,900	-	112,900	50,667	(62,233)
Special Alcohol and Drug Program	8,039	-	8,039	6,721	(1,318)
Special Parks and Recreation	6,016	-	6,016	5,500	(516)
Tourist and Promotion	10,159	-	10,159	7,176	(2,983)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-1
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 5,824,334	\$ 4,421,289	\$ 4,330,441	\$ 90,848
Intergovernmental	2,210	2,658	3,000	(342)
Licenses, fees, and permits	275,239	308,955	259,500	49,455
Use of money and property	69,577	187,136	41,000	146,136
Reimbursements and other	493,098	407,969	411,977	(4,008)
Transfers in	10,022	-	10,000	(10,000)
TOTAL RECEIPTS	6,674,480	5,328,007	\$ 5,055,918	\$ 272,089
EXPENDITURES				
County Commission	71,712	64,060	\$ 71,000	\$ (6,940)
County Clerk	123,637	135,848	153,831	(17,983)
County Treasurer	113,618	115,897	121,800	(5,903)
County Attorney	112,493	119,163	215,948	(96,785)
Register of Deeds	94,147	91,746	91,930	(184)
Clerk of District Court	44,828	55,666	66,000	(10,334)
Courthouse (general expense)	210,708	221,764	1,000,000	(778,236)
Appraiser	147,334	171,167	176,100	(4,933)
Jail	691,156	754,933	773,429	(18,496)
Emergency preparedness	46,718	43,836	49,822	(5,986)
Communications	255,456	255,453	267,741	(12,288)
Janitor	38,785	35,744	45,968	(10,224)
Election	96,913	36,992	50,372	(13,380)
Economic development	20,000	76,600	76,600	-
Airport maintenance	5,331	5,597	10,000	(4,403)
Sheriff	503,167	549,418	556,158	(6,740)
Coroner	9,982	5,699	6,000	(301)
Employee benefits	1,591,787	1,728,860	1,870,160	(141,300)
Sanitarian	42,175	41,684	64,391	(22,707)
Tourism	19,402	19,845	20,496	(651)
Solid waste	403,411	538,314	547,271	(8,957)
Appropriations	750,333	1,087,514	1,083,819	3,695
TOTAL EXPENDITURES	5,393,093	6,155,800	\$ 7,318,836	\$ (1,163,036)
RECEIPTS OVER (UNDER) EXPENDITURES	1,281,387	(827,793)		
UNENCUMBERED CASH, BEGINNING	2,693,826	3,975,213		
UNENCUMBERED CASH, ENDING	<u>\$ 3,975,213</u>	<u>\$ 3,147,420</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF RECEIPTS

Schedule 2-1
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 5,342,441	\$ 3,947,399	\$ 3,872,000	\$ 75,399
Delinquent tax	38,275	26,889	22,000	4,889
Intangible tax	13,852	14,338	12,517	1,821
Motor vehicle tax	342,798	359,199	349,144	10,055
Commercial vehicle fees	21,171	22,999	22,672	327
Recreational vehicle tax	4,810	5,017	4,598	419
16/20M vehicle tax	59,474	54,718	61,778	(7,060)
Watercraft tax	2,038	2,208	2,168	40
Neighborhood revitalization	(525)	(11,478)	(16,436)	4,958
TOTAL TAXES	5,824,334	4,421,289	4,330,441	90,848
INTERGOVERNMENTAL				
Local alcoholic liquor	2,210	2,658	3,000	(342)
LICENSES, FEES, AND PERMITS				
Redemption charges	26,046	40,975	20,000	20,975
Mortgage registration fees	14,404	-	-	-
Clerk of District Court fees	337	-	500	(500)
Recycling income	19,245	12,478	25,000	(12,522)
Solid waste fees	161,316	157,650	164,000	(6,350)
Officers' fees	53,891	97,852	50,000	47,852
TOTAL LICENSES, FEES, AND PERMITS	275,239	308,955	259,500	49,455
USE OF MONEY AND PROPERTY				
Interest on investments	62,619	180,058	40,000	140,058
Rent	6,375	6,375	1,000	5,375
Other interest	583	703	-	703
TOTAL USE OF MONEY AND PROPERTY	69,577	187,136	41,000	146,136
REIMBURSEMENTS AND OTHER				
Contract law	10,000	10,125	10,000	125
Inmate Housing	410,385	344,487	350,000	(5,513)
Sanitarian	51,087	51,359	51,977	(618)
Other collections	21,626	1,998	-	1,998
TOTAL REIMBURSEMENTS AND OTHER	493,098	407,969	411,977	(4,008)
TRANSFERS IN				
Transfer from:				
Treasurer's Auto Special Fund	9,987	-	10,000	(10,000)
Bond and Interest Fund	35	-	-	-
TOTAL TRANSFERS IN	10,022	-	10,000	(10,000)
TOTAL RECEIPTS	\$ 6,674,480	\$ 5,328,007	\$ 5,055,918	\$ 272,089

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 59,985	\$ 61,424	\$ 61,000	\$ 424
Contractual services	9,751	1,622	5,000	(3,378)
Commodities	1,976	1,014	5,000	(3,986)
TOTAL COUNTY COMMISSION	71,712	64,060	71,000	(6,940)
COUNTY CLERK				
Personal services	95,462	107,551	114,331	(6,780)
Contractual services	22,784	18,173	30,000	(11,827)
Commodities	5,391	10,124	8,000	2,124
Capital outlay	-	-	1,500	(1,500)
TOTAL COUNTY CLERK	123,637	135,848	153,831	(17,983)
COUNTY TREASURER				
Personal services	94,890	97,900	98,800	(900)
Contractual services	14,225	15,181	20,000	(4,819)
Commodities	4,503	2,816	3,000	(184)
TOTAL COUNTY TREASURER	113,618	115,897	121,800	(5,903)
COUNTY ATTORNEY				
Personal services	97,175	100,817	180,654	(79,837)
Contractual services	9,541	11,725	23,794	(12,069)
Commodities	5,777	6,621	11,500	(4,879)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	112,493	119,163	215,948	(96,785)
REGISTER OF DEEDS				
Personal services	66,406	67,830	74,880	(7,050)
Contractual services	23,962	13,306	7,250	6,056
Commodities	3,779	610	9,700	(9,090)
Capital outlay	-	-	100	(100)
Transfer to - Multi-Use Equipment Fund	-	10,000	-	10,000
TOTAL REGISTER OF DEEDS	94,147	91,746	91,930	(184)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 40,978	\$ 47,974	\$ 61,750	\$ (13,776)
Commodities	3,850	7,692	2,200	5,492
Capital outlay	-	-	2,050	(2,050)
TOTAL CLERK OF DISTRICT COURT	44,828	55,666	66,000	(10,334)
COURTHOUSE (general expense)				
Contractual services	199,745	183,644	200,000	(16,356)
Commodities	10,963	8,255	24,000	(15,745)
Capital outlay	-	27,365	526,000	(498,635)
Reimburse:				
Special Alcohol and Drug Program Fund	-	2,000	-	2,000
Special Parks And Recreation Fund	-	500	-	500
Transfer to:				
Multi-Use Equipment Fund	-	-	125,000	(125,000)
Multi-Use Capital Improvement Fund	-	-	125,000	(125,000)
TOTAL COURTHOUSE (general expense)	210,708	221,764	1,000,000	(778,236)
APPRAISER				
Personal services	68,044	84,567	93,600	(9,033)
Contractual services	73,136	67,697	63,500	4,197
Commodities	6,154	6,903	15,000	(8,097)
Capital outlay	-	-	2,000	(2,000)
Transfer to - Multi-Use Equipment Fund	-	12,000	2,000	10,000
TOTAL APPRAISER	147,334	171,167	176,100	(4,933)
JAIL				
Personal services	426,787	446,679	433,069	13,610
Contractual services	176,465	184,896	133,460	51,436
Commodities	66,510	57,129	192,900	(135,771)
Capital outlay	-	10,000	14,000	(4,000)
Juvenile detention	1,394	1,229	-	1,229
Transfer to:				
Multi-Use Equipment Fund	15,000	50,000	-	50,000
Multi-Use Capital Improvement Fund	5,000	5,000	-	5,000
TOTAL JAIL	691,156	754,933	773,429	(18,496)
EMERGENCY PREPAREDNESS				
Personal services	35,388	34,736	38,622	(3,886)
Contractual services	3,158	3,388	4,600	(1,212)
Commodities	4,108	5,239	1,600	3,639
Capital outlay	4,064	473	5,000	(4,527)
TOTAL EMERGENCY PREPAREDNESS	46,718	43,836	49,822	(5,986)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 236,659	\$ 235,672	\$ 247,491	\$ (11,819)
Contractual services	15,023	10,910	13,000	(2,090)
Commodities	3,774	3,871	7,250	(3,379)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	5,000	-	5,000
TOTAL COMMUNICATIONS	255,456	255,453	267,741	(12,288)
JANITOR				
Personal services	31,619	31,957	35,568	(3,611)
Contractual services	187	1,041	1,500	(459)
Commodities	6,979	2,746	8,900	(6,154)
Capital outlay	-	-	-	-
TOTAL JANITOR	38,785	35,744	45,968	(10,224)
ELECTION				
Personal services	11,209	11,227	9,672	1,555
Contractual services	27,082	6,991	20,000	(13,009)
Commodities	18,622	18,774	20,000	(1,226)
Capital outlay	-	-	700	(700)
Transfer to - Multi-Use Equipment Fund	40,000	-	-	-
TOTAL ELECTION	96,913	36,992	50,372	(13,380)
ECONOMIC DEVELOPMENT				
Personal services	-	-	41,600	(41,600)
Contractual services	20,000	-	-	-
Commodities	-	76,600	35,000	41,600
Capital outlay	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	20,000	76,600	76,600	-

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 5,331	\$ 5,597	\$ 5,000	\$ 597
Commodities	-	-	5,000	(5,000)
TOTAL AIRPORT MAINTENANCE	5,331	5,597	10,000	(4,403)
SHERIFF				
Personal services	341,683	355,261	401,858	(46,597)
Contractual services	74,417	80,351	62,300	18,051
Commodities	48,567	44,806	57,000	(12,194)
Capital outlay	23,500	29,000	35,000	(6,000)
Transfer to:				
Multi-Use Equipment Fund	10,000	20,000	-	20,000
Multi-Use Capital Improvement Fund	5,000	20,000	-	20,000
TOTAL SHERIFF	503,167	549,418	556,158	(6,740)
CORONER				
Contractual services	9,982	5,699	6,000	(301)
EMPLOYEE BENEFITS				
Social Security	201,877	210,571	200,000	10,571
Retirement	249,728	276,447	250,000	26,447
Medical insurance	1,044,493	1,152,255	1,300,000	(147,745)
Advance insurance	9,483	9,056	15,160	(6,104)
FSA	-	4,638	-	4,638
Kansas unemployment	4,436	4,876	5,000	(124)
Workers' compensation	81,770	71,017	100,000	(28,983)
TOTAL EMPLOYEE BENEFITS	1,591,787	1,728,860	1,870,160	(141,300)
SANITARIAN				
Personal services	32,808	33,465	32,651	814
Contractual services	558	1,416	6,450	(5,034)
Commodities	6,809	6,803	25,290	(18,487)
Transfer to - Multi-Use Equipment Fund	2,000	-	-	-
TOTAL SANITARIAN	42,175	41,684	64,391	(22,707)

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TOURISM				
Personal services	\$ 13,582	\$ 14,126	\$ 13,896	\$ 230
Contractual services	1,903	2,818	5,650	(2,832)
Commodities	3,917	2,901	350	2,551
Capital outlay	-	-	600	(600)
TOTAL TOURISM	19,402	19,845	20,496	(651)
SOLID WASTE				
Personal services	169,373	184,618	220,248	(35,630)
Contractual services	57,915	54,647	152,800	(98,153)
Commodities	141,123	126,826	52,000	74,826
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	72,223	22,223	50,000
Multi-Use Capital Improvement Fund	35,000	100,000	100,000	-
TOTAL SOLID WASTE	403,411	538,314	547,271	(8,957)
APPROPRIATIONS				
Senior citizens	68,600	68,600	68,600	-
Conservation district	35,000	35,000	35,000	-
Historical museum	25,150	24,300	24,300	-
County hospital maintenance	260,000	325,000	325,000	-
County fair	75,000	75,000	75,000	-
Pawnee Mental Health	44,390	49,157	49,157	-
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	7,000	7,500	(500)
Twin Valley Transportation	34,931	34,695	30,000	4,695
Silver Haired Legislator	500	500	500	-
Ambulance contract	147,900	410,400	410,900	(500)
TOTAL APPROPRIATIONS	750,333	1,087,514	1,083,819	3,695
TOTAL EXPENDITURES	\$ 5,393,093	\$ 6,155,800	\$ 7,318,836	\$ (1,163,036)

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,292,836	\$ 3,230,438	\$ 3,168,887	\$ 61,551
Delinquent tax	13,274	11,234	8,000	3,234
Motor vehicle tax	134,397	100,136	84,477	15,659
Commercial vehicle fees	8,493	5,643	5,486	157
Recreational vehicle tax	1,898	1,313	1,113	200
16/20M vehicle tax	21,537	22,013	14,948	7,065
Watercraft tax	820	534	524	10
Reimbursements	341,292	132,625	80,000	52,625
Sale of equipment	26,735	-	-	-
Special City and County Highway Fuel Tax	392,383	293,743	391,096	(97,353)
Neighborhood revitalization	(127)	(9,393)	(4,067)	(5,326)
TOTAL RECEIPTS	2,233,538	3,788,286	\$ 3,750,464	\$ 37,822
EXPENDITURES				
Personal services	699,493	752,451	\$ 908,390	\$ (155,939)
Contractual services	760,999	750,408	430,686	319,722
Commodities	1,350,941	1,234,571	2,239,000	(1,004,429)
B-Street Project	-	207,634	175,100	32,534
Capital outlay	-	-	110,000	(110,000)
Transfer to:				
Multi-Use Capital Improvement Fund	100,000	200,000	-	200,000
Special Road and Bridge Machinery Fund	200,000	550,000	-	550,000
TOTAL EXPENDITURES	3,111,433	3,695,064	3,863,176	(168,112)
Adjustments for qualifying budget credits	-	-	52,625	(52,625)
TOTAL FOR COMPARISON	3,111,433	3,695,064	\$ 3,915,801	\$ (220,737)
RECEIPTS OVER (UNDER) EXPENDITURES	(877,895)	93,222		
UNENCUMBERED CASH, BEGINNING	1,236,295	358,400		
UNENCUMBERED CASH, ENDING	<u>\$ 358,400</u>	<u>\$ 451,622</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 384,366	\$ 437,531	\$ 425,000	\$ 12,531
Reimbursements	97,813	83,367	-	83,367
TOTAL RECEIPTS	482,179	520,898	\$ 425,000	\$ 95,898
EXPENDITURES				
Contractual services	421,475	279,004	\$ -	\$ 279,004
Commodities	186,216	213,601	553,314	(339,713)
TOTAL EXPENDITURES	607,691	492,605	553,314	(60,709)
Adjustments for qualifying budget credits	-	-	83,367	(83,367)
TOTAL FOR COMPARISON	607,691	492,605	\$ 636,681	\$ (144,076)
RECEIPTS OVER (UNDER) EXPENDITURES	(125,512)	28,293		
UNENCUMBERED CASH, BEGINNING	435,114	309,602		
UNENCUMBERED CASH, ENDING	<u>\$ 309,602</u>	<u>\$ 337,895</u>		

WASHINGTON COUNTY, KANSAS
 VEGETATION MANAGEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 9,574	\$ 34,582	\$ 16,000	\$ 18,582
EXPENDITURES				
Contractual services	-	78	\$ -	\$ 78
Commodities	27,126	19,591	57,612	(38,021)
TOTAL EXPENDITURES	27,126	19,669	\$ 57,612	\$ (37,943)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,552)	14,913		
UNENCUMBERED CASH, BEGINNING	65,612	48,060		
UNENCUMBERED CASH, ENDING	\$ 48,060	\$ 62,973		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 108,769	\$ 157,959	\$ 154,984	\$ 2,975
Delinquent tax	637	607	500	107
Motor vehicle tax	3,890	6,439	7,110	(671)
Commercial vehicle fees	210	463	462	1
Recreational vehicle tax	53	96	94	2
16/20M vehicle tax	952	534	1,258	(724)
Watercraft tax	20	45	44	1
Chemical sales and reimbursements	107,883	52,022	120,000	(67,978)
Neighborhood revitalization	(11)	(459)	(342)	(117)
TOTAL RECEIPTS	<u>222,403</u>	<u>217,706</u>	<u>\$ 284,110</u>	<u>\$ (66,404)</u>
EXPENDITURES				
Personal services	87,128	82,565	\$ 83,876	\$ (1,311)
Contractual	6,860	7,799	90,355	(82,556)
Commodities	137,605	74,556	148,905	(74,349)
Capital outlay	-	-	60,000	(60,000)
Transfer to:				
Multi-Use Capital Improvement Fund	-	35,750	-	35,750
Multi-Use Equipment Fund	-	35,750	-	35,750
TOTAL EXPENDITURES	<u>231,593</u>	<u>236,420</u>	<u>\$ 383,136</u>	<u>\$ (146,716)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,190)	(18,714)		
UNENCUMBERED CASH, BEGINNING	<u>91,251</u>	<u>82,061</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 82,061</u>	<u>\$ 63,347</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 201,102	\$ 112,788	\$ 110,620	\$ 2,168
Delinquent tax	709	646	500	146
Motor vehicle tax	3,340	11,326	13,144	(1,818)
Commercial vehicle fees	230	853	854	(1)
Recreational vehicle tax	48	172	173	(1)
16/20M vehicle tax	360	602	2,326	(1,724)
Watercraft tax	22	83	82	1
Reimbursements and grants	287,275	303,113	270,000	33,113
Neighborhood revitalization	(20)	(328)	(633)	305
TOTAL RECEIPTS	<u>493,066</u>	<u>429,255</u>	<u>\$ 397,066</u>	<u>\$ 32,189</u>
EXPENDITURES				
Personal services	150,927	112,839	\$ 166,400	\$ (53,561)
Contractual services	87,678	81,385	124,200	(42,815)
Commodities	113,115	134,146	101,500	32,646
Capital outlay	-	-	15,000	(15,000)
Transfer to - Multi-Use Capital Improvement Fund	-	-	15,000	(15,000)
TOTAL EXPENDITURES	<u>351,720</u>	<u>328,370</u>	<u>\$ 422,100</u>	<u>\$ (93,730)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	141,346	100,885		
UNENCUMBERED CASH, BEGINNING	<u>12,898</u>	<u>154,244</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 154,244</u>	<u>\$ 255,129</u>		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 106	\$ 65	\$ 75	\$ (10)
EXPENDITURES				
Contractual services	2,205	514	\$ 21,472	\$ (20,958)
Commodities	7,403	128	-	128
TOTAL EXPENDITURES	9,608	642	\$ 21,472	\$ (20,830)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,502)	(577)		
UNENCUMBERED CASH, BEGINNING	21,347	11,845		
UNENCUMBERED CASH, ENDING	\$ 11,845	\$ 11,268		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 470	\$ 469	\$ 300	\$ 169
EXPENDITURES				
Contractual services	1,000	514	\$ -	\$ 514
Commodities	-	-	94,603	(94,603)
TOTAL EXPENDITURES	1,000	514	\$ 94,603	\$ (94,089)
RECEIPTS OVER (UNDER) EXPENDITURES	(530)	(45)		
UNENCUMBERED CASH, BEGINNING	93,966	93,436		
UNENCUMBERED CASH, ENDING	\$ 93,436	\$ 93,391		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 46,582	\$ 57,552	\$ 50,000	\$ 7,552
Interest income	334	292	-	292
TOTAL RECEIPTS	<u>46,916</u>	<u>57,844</u>	<u>\$ 50,000</u>	<u>\$ 7,844</u>
EXPENDITURES				
Contractual services	57,480	50,216	\$ 55,000	\$ (4,784)
Commodities	2,739	451	-	451
Reserve for future period	-	-	57,900	(57,900)
TOTAL EXPENDITURES	<u>60,219</u>	<u>50,667</u>	<u>\$ 112,900</u>	<u>\$ (62,233)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,303)	7,177		
UNENCUMBERED CASH, BEGINNING	<u>65,111</u>	<u>51,808</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 51,808</u>	<u>\$ 58,985</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, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 5,633	\$ 7,084	<u>\$ 6,039</u>	<u>\$ 1,045</u>
EXPENDITURES				
Contractual services	<u>7,275</u>	<u>6,721</u>	<u>\$ 8,039</u>	<u>\$ (1,318)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,642)	363		
UNENCUMBERED CASH, BEGINNING	<u>4,542</u>	<u>2,900</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,900</u>	<u>\$ 3,263</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 2,861	\$ 3,158	<u>\$ 3,000</u>	<u>\$ 158</u>
EXPENDITURES				
Contractual services	<u>5,500</u>	<u>5,500</u>	<u>\$ 6,016</u>	<u>\$ (516)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,639)	(2,342)		
UNENCUMBERED CASH, BEGINNING	<u>5,682</u>	<u>3,043</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,043</u>	<u>\$ 701</u>		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 9,574	\$ 8,061	<u>\$ 6,000</u>	<u>\$ 2,061</u>
EXPENDITURES				
Contractual services	<u>8,469</u>	<u>7,176</u>	<u>\$ 10,159</u>	<u>\$ (2,983)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,105	885		
UNENCUMBERED CASH, BEGINNING	<u>8,159</u>	<u>9,264</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 9,264</u>	<u>\$ 10,149</u>		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ 200,000	\$ 550,000	\$ -	\$ -
Operating transfers in	-	-	67,000	204,973
Sale of equipment	-	-	18,400	9,200
TOTAL RECEIPTS	<u>200,000</u>	<u>550,000</u>	<u>85,400</u>	<u>214,173</u>
EXPENDITURES				
Contractual	-	-	-	-
Capital outlay	238,911	443,270	81,668	60,479
TOTAL EXPENDITURES	<u>238,911</u>	<u>443,270</u>	<u>81,668</u>	<u>60,479</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>(38,911)</u>	<u>106,730</u>	<u>3,732</u>	<u>153,694</u>
UNENCUMBERED CASH, BEGINNING	<u>540,453</u>	<u>501,542</u>	<u>442,771</u>	<u>446,503</u>
UNENCUMBERED CASH, ENDING	<u>\$ 501,542</u>	<u>\$ 608,272</u>	<u>\$ 446,503</u>	<u>\$ 600,197</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-14

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Operating transfers in	\$ 145,000	\$ 360,750	\$ -	\$ -
County Treasurer technology fees	-	-	1,775	1,487
TOTAL RECEIPTS	145,000	360,750	1,775	1,487
EXPENDITURES				
Contractual	-	-	4,532	-
Capital outlay	-	65,226	-	-
TOTAL EXPENDITURES	-	65,226	4,532	-
RECEIPTS OVER (UNDER) EXPENDITURES	145,000	295,524	(2,757)	1,487
UNENCUMBERED CASH, BEGINNING	259,942	404,942	2,796	39
UNENCUMBERED CASH, ENDING	\$ 404,942	\$ 700,466	\$ 39	\$ 1,526

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 1,763	\$ 2,509	\$ 620	\$ 720
EXPENDITURES				
Contractual	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,763	2,509	620	720
UNENCUMBERED CASH, BEGINNING	1,480	3,243	1,800	2,420
UNENCUMBERED CASH, ENDING	<u>\$ 3,243</u>	<u>\$ 5,752</u>	<u>\$ 2,420</u>	<u>\$ 3,140</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2018	2019	2018	2019
RECEIPTS				
State of Kansas grant	\$ 28,025	\$ 14,006	\$ -	\$ -
Fees	-	-	60,205	67,217
TOTAL RECEIPTS	28,025	14,006	60,205	67,217
EXPENDITURES				
Personal services	-	-	40,416	40,721
Contractual services	-	10,000	13,805	2,085
Commodities	-	-	5,983	12,196
Transfer to - General Fund	-	-	9,987	-
TOTAL EXPENDITURES	-	10,000	70,191	55,002
RECEIPTS OVER (UNDER) EXPENDITURES	28,025	4,006	(9,986)	12,215
UNENCUMBERED CASH, BEGINNING	130	28,155	9,986	-
UNENCUMBERED CASH, ENDING	\$ 28,155	\$ 32,161	\$ -	\$ 12,215

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-17

	Special Grant Fund		Airport Memorial Fund	
	2018	2019	2018	2019
RECEIPTS				
Grants received	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	1,560	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	(1,560)	-	-
UNENCUMBERED CASH, BEGINNING	1,644	1,644	185	185
UNENCUMBERED CASH, ENDING	<u>\$ 1,644</u>	<u>\$ 84</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, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-18

	Attorney Special Fund		Prosecuting Attorney Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 1,983	\$ 3,539	\$ 725	\$ 933
EXPENDITURES				
Contractual	181	177	65	360
RECEIPTS OVER (UNDER) EXPENDITURES	1,802	3,362	660	573
UNENCUMBERED CASH, BEGINNING	3,443	5,245	10,835	11,495
UNENCUMBERED CASH, ENDING	<u>\$ 5,245</u>	<u>\$ 8,607</u>	<u>\$ 11,495</u>	<u>\$ 12,068</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-19

	<u>VIN Inspection Fee Fund</u>		<u>Concealed Carry Fund</u>	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
RECEIPTS				
Fees	\$ 9,300	\$ 9,040	\$ 553	\$ 130
EXPENDITURES				
Contractual	<u>590</u>	<u>5,650</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	8,710	3,390	553	130
UNENCUMBERED CASH, BEGINNING	<u>12,155</u>	<u>20,865</u>	<u>455</u>	<u>1,008</u>
UNENCUMBERED CASH, ENDING	<u>\$ 20,865</u>	<u>\$ 24,255</u>	<u>\$ 1,008</u>	<u>\$ 1,138</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-20

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 30	\$ 90	\$ 600	\$ 575
Transfer from - checking account	872	-	7,694	-
TOTAL RECEIPTS	902	90	8,294	575
EXPENDITURES				
Contractual	-	-	-	3,684
RECEIPTS OVER (UNDER) EXPENDITURES	902	90	8,294	(3,109)
UNENCUMBERED CASH, BEGINNING	-	902	-	8,294
UNENCUMBERED CASH, ENDING	<u>\$ 902</u>	<u>\$ 992</u>	<u>\$ 8,294</u>	<u>\$ 5,185</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Schedule 2-21

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Register of Deeds technology fees	\$ 7,098	\$ 6,209	\$ -	\$ -
County Clerk technology fees	-	-	1,775	1,487
TOTAL RECEIPTS	7,098	6,209	1,775	1,487
EXPENDITURES				
Contractual	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	7,098	6,209	1,775	1,487
UNENCUMBERED CASH, BEGINNING	40,743	47,841	4,908	6,683
UNENCUMBERED CASH, ENDING	<u>\$ 47,841</u>	<u>\$ 54,050</u>	<u>\$ 6,683</u>	<u>\$ 8,170</u>

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

	Schedule 2-22	
	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Rent	\$ 552,766	\$ 545,864
Interest	762	1,115
Transfer from - cost of issuance	7,161	-
	<u>560,689</u>	<u>546,979</u>
EXPENDITURES		
Bond principal	230,000	230,000
Bond interest	322,500	315,600
Fees	950	950
	<u>553,450</u>	<u>546,550</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,239	429
UNENCUMBERED CASH, BEGINNING	<u>266</u>	<u>7,505</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 7,505</u></u>	<u><u>\$ 7,934</u></u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 10,137,354	\$ 16,267,816	\$ 15,850,952	\$ 10,554,218
Delinquent real estate tax	15,028	114,285	76,052	53,261
Delinquent personal tax	299	11,921	10,638	1,582
Delinquent watercraft tax	-	304	285	19
Special city/county highway tax	-	435,287	322,538	112,749
Motor vehicle tax	232,781	971,975	973,949	230,807
Watercraft tax	4,386	6,624	6,342	4,668
Bankruptcy tax	-	424	-	424
Neighborhood Revitalization	-	21,333	21,333	-
Commercial vehicle fees	1,464	63,710	63,415	1,759
TOTAL DISTRIBUTABLE FUNDS	10,391,312	17,893,679	17,325,504	10,959,487
STATE FUNDS				
State educational building	-	105,851	105,851	-
State institutional building	-	52,926	52,926	-
State motor vehicle tax	-	12,117	12,117	-
State Heritage Trust	-	2,973	2,973	-
Motor vehicle registration	983	589,767	590,347	403
Game licenses	203	12,518	12,622	99
CMB stamps	50	75	100	25
Drivers' license fees	-	16,311	16,311	-
Compensating use and sales tax	-	447,104	447,104	-
TOTAL STATE FUNDS	1,236	1,239,642	1,240,351	527
SUBDIVISION FUNDS				
School districts	-	4,889,607	4,889,612	(5)
Townships	1,304	1,357,841	1,358,505	640
Cemeteries	-	66,505	66,505	-
Cities	-	1,155,113	1,155,113	-
River Valley Extension	-	250,042	250,042	-
Fire districts	-	180,513	180,513	-
NCK Library	-	144,401	144,401	-
Watershed districts	-	5,698	5,671	27
Hanover hospital and Palmer building	-	339,926	339,926	-
TOTAL SUBDIVISION FUNDS	1,304	8,389,646	8,390,288	662
OTHER AGENCY FUNDS				
CERT grant	236	-	-	236
Payroll clearing	1,223	1,231	2,454	-
Checking accounts				
District Court	4,876	165,431	163,247	7,060
Law Library	2,739	3,559	2,842	3,456
Inmate Commissary	28,528	71,474	56,503	43,499
FSA funds	-	7,248	2,270	4,978
Health Department - electronic funds	-	361,171	361,171	-
TOTAL OTHER AGENCY FUNDS	37,602	610,114	588,487	59,229
TOTAL ALL AGENCY FUNDS	\$ 10,431,454	\$ 28,133,081	\$ 27,544,630	\$ 11,019,905