

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2020



WASHINGTON COUNTY, KANSAS

TABLE OF CONTENTS  
December 31, 2020

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

TABLE OF CONTENTS  
(CONTINUED)

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis  
Agency Funds..... 45

REPORT REQUIRED BY GAO

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... 46-47

SINGLE AUDIT SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 48

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 49

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE..... 50-51

SCHEDULE OF FINDINGS AND QUESTIONED COSTS..... 52

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS..... 53

Roger W. Field, CPA  
Gregory D. Daughhete, CPA  
Kenneth D. Hamby, CPA  
Michael R. Meisenheimer, CPA  
Nick L. Mueting, CPA  
Billy J. Klug, CPA  
Randall R. Hofmeier, CPA  
Brent L. Knoche, CPA  
Brian W. Mapel, CPA  
Jeffrey D. Reece, CPA  
Brady H. Byrnes, CPA  
Alex P. Larson, CPA

## 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, 2020, 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—Summary of Significant Accounting Policies, 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 the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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—Summary of Significant Accounting Policies 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, 2020, 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, 2020, 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 2020 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of analysis and are not a required part of the 2020 basic financial statement; however they are required to be presented under the provisions of KMAAG. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement of the County. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2019, not presented herein, and have issued our report thereon dated July 7, 2020, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020, (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 2019 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 2019 basic financial statement. The 2019 comparative information was 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 2019 comparative 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas  
August 5, 2021

## WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2020

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	\$ 3,147,420	\$ 5,866,724	\$ 6,274,288	\$ 2,739,856	\$ 60,756	\$ 2,800,612
Special Purpose Funds						
Road and Bridge	451,622	3,949,765	3,839,167	562,220	319,049	881,269
Special Bridge	337,895	538,561	571,706	304,750	5,434	310,184
Vegetation Management	62,973	45,048	59,211	48,810	-	48,810
Noxious Weed	63,347	265,680	146,100	182,927	-	182,927
County Health	255,129	329,117	405,665	178,581	16,079	194,660
Emergency 911	11,268	34	3,677	7,625	-	7,625
Wireless 911	93,391	288	3,677	90,002	-	90,002
Washington County 911	58,985	60,252	63,360	55,877	977	56,854
Special Alcohol and Drug Program	3,263	3,688	1,975	4,976	-	4,976
Special Parks and Recreation	701	1,876	-	2,577	-	2,577
Tourist and Promotion	10,149	9,782	3,022	16,909	-	16,909
Special Road and Bridge Machinery	608,272	542,925	295,270	855,927	6,500	862,427
Multi-Use Equipment	600,197	135,765	227,582	508,380	8,206	516,586
Multi-Use Capital Improvement	700,466	721,000	22,386	1,399,080	1,240	1,400,320
County Treasurer Technology	1,526	2,053	-	3,579	-	3,579
Finger Print	5,752	2,240	-	7,992	-	7,992
Offender Registration	3,140	1,000	-	4,140	-	4,140
Emergency Management Performance Grant	32,161	-	4,200	27,961	-	27,961
Treasurer's Auto Special	12,215	59,808	47,175	24,848	-	24,848
Special Grant	84	-	84	-	-	-
Airport Memorial	185	-	-	185	-	185
Attorney Special	8,607	6,398	2,580	12,425	-	12,425
Prosecuting Attorney	12,068	1,186	-	13,254	-	13,254
VIN Inspection Fee	24,255	9,780	9,903	24,132	-	24,132
Concealed Carry	1,138	293	-	1,431	-	1,431
Juvenile Intervention	992	285	-	1,277	-	1,277
Special Law Enforcement	5,185	2,775	-	7,960	-	7,960
Register of Deeds Technology	54,050	8,385	-	62,435	-	62,435
County Clerk Technology	8,170	2,053	1,388	8,835	-	8,835
CARES Grant	-	1,066,274	1,066,274	-	-	-
Bond and Interest Fund						
Public Building Commission - Bond and Interest	7,934	543,526	544,350	7,110	-	7,110
<b>TOTAL FINANCIAL REPORTING ENTITY</b>	<b><u>\$ 6,582,540</u></b>	<b><u>\$ 14,176,561</u></b>	<b><u>\$ 13,593,040</u></b>	<b><u>\$ 7,166,061</u></b>	<b><u>\$ 418,241</u></b>	<b><u>\$ 7,584,302</u></b>

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, 2020

Page 2 of 2

## COMPOSITION OF CASH

Checking accounts	\$ 2,779,040
Certificates of deposit	3,000,000
Federal government obligations	7,110
Kansas Municipal Investment Pool	13,000,000
Cash and cash items	<u>178,604</u>
	<u>18,964,754</u>
Other accounts	
Checking Accounts	
State of Kansas - Clerk of the District Court	16,830
Law Library	5,108
Inmate Commissary	61,157
FSA funds	12,548
Health Department - Electronic funds	<u>-</u>
	<u>95,643</u>
TOTAL CASH	19,060,397
AGENCY FUNDS PER SCHEDULE 3	<u>(11,476,095)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 7,584,302</u>

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



WASHINGTON COUNTY, KANSAS  
 NOTES TO THE FINANCIAL STATEMENT  
 December 31, 2020

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 2020:

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, 2020.

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, 2020, the County's carrying amount of deposits was \$5,874,597 and the bank balance was \$6,378,814. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$608,806 was covered by FDIC insurance, and \$5,770,008 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. The County's practice is to invest funds in United States Obligations, the Kansas Municipal Investment Pool (KMIP).

As of December 31, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Carrying Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>	N/A

At December 31, 2020, the County had invested \$13,000,000 in the state's municipal investment pool. The municipal investment pool is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of December 31, 2020, 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>\$ 7,110</u>	<u>\$ 7,110</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, 2020, the County received rental payments in the amount of \$543,700.

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

<u>Year Ending</u>	<u>Washington County Hospital</u>	<u>Law Enforcement Center</u>	<u>Total Rentals</u>
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
2025	453,294	86,600	539,894
Thereafter	<u>7,437,524</u>	<u>88,400</u>	<u>7,525,924</u>
	<u>\$ 9,708,556</u>	<u>\$ 535,400</u>	<u>\$ 10,243,956</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

Changes in long-term debt of the County for the year ended December 31, 2020, 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	\$ 1,050,000	\$ -	\$ 235,000	\$ 815,000	\$ 308,700
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,390,000	-	-	6,390,000	-
Total Revenue Bonds	7,440,000	-	235,000	7,205,000	308,700
Capital leases					
1 Dump truck	13,678	-	13,678	-	186
1 Dump truck	12,952	-	12,952	-	-
Total Capital Leases	26,630	-	26,630	-	186
Total Debt	<u>\$ 7,466,630</u>	<u>\$ -</u>	<u>\$ 261,630</u>	<u>\$ 7,205,000</u>	<u>\$ 308,886</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
2021	\$ 240,000	\$ 301,650
2022	250,000	294,450
2023	325,000	221,294
2024	335,000	210,744
2025	340,000	199,894
2026-2030	1,515,000	847,319
2031-2035	1,655,000	613,500
2036-2040	1,945,000	322,375
2041-2042	600,000	27,730
	<u>\$ 7,205,000</u>	<u>\$ 3,038,956</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, 2020, included the following:

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

#### 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 8.61% for the year ended December 31, 2020. Contributions to the pension plan from the County for KPERS were \$256,725 for the year ended December 31, 2020.

#### Net Pension Liability

At December 31, 2020, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,748,570. The net pension liability was measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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](http://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, 2020, was \$201,987.

##### 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, 2020.



## NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2020 were as follows:

From Fund	To Fund	Statutory Authority	Amount
General			
Register of Deeds	Multi-Use Equipment	K.S.A. 19-119	\$ 7,000
Sheriff	Multi-Use Equipment	K.S.A. 19-119	20,000
Appraiser	Multi-Use Equipment	K.S.A. 19-119	12,000
Solid Waste	Multi-Use Equipment	K.S.A. 19-119	50,000
Jail	Multi-Use Equipment	K.S.A. 19-119	20,000
Sanitarian	Multi-Use Equipment	K.S.A. 19-119	2,000
Sheriff	Multi-Use Capital Improvement	K.S.A. 19-120	35,000
Communications	Multi-Use Capital Improvement	K.S.A. 19-120	1,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	40,000
Jail	Multi-Use Capital Improvement	K.S.A. 19-120	20,000
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141g	400,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	625,000
Treasurer's Auto Special	General	K.S.A. 8-145	4,292

## 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, 2020, the County's share of the tax rebates totaled \$39,289.

## NOTE 13—SUBSEQUENT EVENTS

On March 10, 2021, Congress approved legislation for the American Rescue Plan Act of 2021 (ARPA), which was signed by the President. The ARPA is a \$1.9 trillion economic stimulus plan, which includes \$65.1 billion in direct aid to every county in the United States. Estimates of the federal assistance to be received by Washington County have been over \$1,000,000; however, these estimates are not official and may be subject to change.

## WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2020

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 7,593,707	\$ -	\$ 7,593,707	\$ 6,274,288	\$ (1,319,419)
Special Purpose Funds					
Road and Bridge	4,130,168	99,263	4,229,431	3,839,167	(390,264)
Special Bridge	556,288	-	556,288	571,706	15,418
Vegetation Management	64,060	-	64,060	59,211	(4,849)
Noxious Weed	352,064	-	352,064	146,100	(205,964)
County Health	477,963	-	477,963	405,665	(72,298)
Emergency 911	8,920	-	8,920	3,677	(5,243)
Wireless 911	90,736	-	90,736	3,677	(87,059)
Washington County 911	96,808	-	96,808	63,360	(33,448)
Special Alcohol and Drug Program	7,189	-	7,189	1,975	(5,214)
Special Parks and Recreation	2,781	-	2,781	-	(2,781)
Tourist and Promotion	12,764	-	12,764	3,022	(9,742)

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-1  
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes	\$ 4,421,289	\$ 4,952,096	\$ 4,785,749	\$ 166,347
Intergovernmental	2,658	758	2,754	(1,996)
Licenses, fees, and permits	308,955	336,190	210,500	125,690
Use of money and property	187,136	101,683	81,000	20,683
Reimbursements and other	407,969	471,705	438,123	33,582
Transfers in	-	4,292	10,000	(5,708)
<b>TOTAL RECEIPTS</b>	<b>5,328,007</b>	<b>5,866,724</b>	<b>\$ 5,528,126</b>	<b>\$ 338,598</b>
<b>EXPENDITURES</b>				
County Commission	64,060	68,286	\$ 75,000	\$ (6,714)
County Clerk	135,848	161,432	162,881	(1,449)
County Treasurer	115,897	125,176	140,000	(14,824)
County Attorney	119,163	127,310	214,638	(87,328)
Register of Deeds	91,746	95,085	96,500	(1,415)
Clerk of District Court	55,666	48,369	74,200	(25,831)
Courthouse (general expense)	221,764	338,519	1,000,000	(661,481)
Appraiser	171,167	213,562	196,629	16,933
Jail	754,933	764,891	804,349	(39,458)
Emergency preparedness	43,836	46,511	50,981	(4,470)
Communications	255,453	268,198	279,020	(10,822)
Janitor	35,744	35,105	46,568	(11,463)
Election	36,992	61,400	112,700	(51,300)
Economic development	76,600	90,000	90,000	-
Airport maintenance	5,597	5,851	10,000	(4,149)
Sheriff	549,418	608,026	602,760	5,266
Coroner	5,699	9,684	6,000	3,684
Employee benefits	1,728,860	1,812,835	2,180,160	(367,325)
Sanitarian	41,684	44,057	64,663	(20,606)
Tourism	19,845	17,618	20,446	(2,828)
Solid waste	538,314	490,417	524,000	(33,583)
Appropriations	1,087,514	841,956	842,212	(256)
<b>TOTAL EXPENDITURES</b>	<b>6,155,800</b>	<b>6,274,288</b>	<b>\$ 7,593,707</b>	<b>\$ (1,319,419)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(827,793)	(407,564)		
UNENCUMBERED CASH, BEGINNING	3,975,213	3,147,420		
UNENCUMBERED CASH, ENDING	<u>\$ 3,147,420</u>	<u>\$ 2,739,856</u>		

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF RECEIPTS

Schedule 2-1  
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Ad valorem property tax	\$ 3,947,399	\$ 4,571,911	\$ 4,480,209	\$ 91,702
Delinquent tax	26,889	31,736	22,000	9,736
Intangible tax	14,338	14,765	12,170	2,595
Motor vehicle tax	359,199	280,368	233,663	46,705
Commercial vehicle fees	22,999	15,712	14,598	1,114
Recreational vehicle tax	5,017	4,231	3,090	1,141
16/20M vehicle tax	54,718	54,832	40,001	14,831
Watercraft tax	2,208	1,557	1,516	41
Neighborhood revitalization	(11,478)	(23,016)	(21,498)	(1,518)
<b>TOTAL TAXES</b>	<b>4,421,289</b>	<b>4,952,096</b>	<b>4,785,749</b>	<b>166,347</b>
<b>INTERGOVERNMENTAL</b>				
Local alcoholic liquor	2,658	758	2,754	(1,996)
<b>LICENSES, FEES, AND PERMITS</b>				
Redemption charges	40,975	32,278	20,000	12,278
Clerk of District Court fees	-	-	500	(500)
Recycling income	12,478	28,687	20,000	8,687
Solid waste fees	157,650	182,462	120,000	62,462
Officers' fees	97,852	92,763	50,000	42,763
<b>TOTAL LICENSES, FEES, AND PERMITS</b>	<b>308,955</b>	<b>336,190</b>	<b>210,500</b>	<b>125,690</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on investments	180,058	97,087	80,000	17,087
Rent	6,375	3,728	1,000	2,728
Other interest	703	868	-	868
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>187,136</b>	<b>101,683</b>	<b>81,000</b>	<b>20,683</b>
<b>REIMBURSEMENTS AND OTHER</b>				
Contract law	10,125	10,925	10,000	925
Inmate housing	344,487	319,051	350,000	(30,949)
Sanitarian	51,359	57,797	53,123	4,674
Washington County Hospital reimbursement	-	-	25,000	(25,000)
Other collections and reimbursements	1,998	83,932	-	83,932
<b>TOTAL REIMBURSEMENTS AND OTHER</b>	<b>407,969</b>	<b>471,705</b>	<b>438,123</b>	<b>33,582</b>
<b>TRANSFERS IN</b>				
Transfer from - Treasurer's Auto Special Fund	-	4,292	10,000	(5,708)
<b>TOTAL RECEIPTS</b>	<b>\$ 5,328,007</b>	<b>\$ 5,866,724</b>	<b>\$ 5,528,126</b>	<b>\$ 338,598</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COUNTY COMMISSION</b>				
Personal services	\$ 61,424	\$ 63,881	\$ 65,000	\$ (1,119)
Contractual services	1,622	4,405	5,000	(595)
Commodities	1,014	-	5,000	(5,000)
<b>TOTAL COUNTY COMMISSION</b>	<b>64,060</b>	<b>68,286</b>	<b>75,000</b>	<b>(6,714)</b>
<b>COUNTY CLERK</b>				
Personal services	107,551	136,888	124,881	12,007
Contractual services	18,173	21,884	30,000	(8,116)
Commodities	10,124	2,660	8,000	(5,340)
Capital outlay	-	-	-	-
<b>TOTAL COUNTY CLERK</b>	<b>135,848</b>	<b>161,432</b>	<b>162,881</b>	<b>(1,449)</b>
<b>COUNTY TREASURER</b>				
Personal services	97,900	99,249	100,000	(751)
Contractual services	15,181	18,042	25,000	(6,958)
Commodities	2,816	7,885	15,000	(7,115)
<b>TOTAL COUNTY TREASURER</b>	<b>115,897</b>	<b>125,176</b>	<b>140,000</b>	<b>(14,824)</b>
<b>COUNTY ATTORNEY</b>				
Personal services	100,817	107,953	178,738	(70,785)
Contractual services	11,725	14,507	23,900	(9,393)
Commodities	6,621	4,850	12,000	(7,150)
Capital outlay	-	-	-	-
<b>TOTAL COUNTY ATTORNEY</b>	<b>119,163</b>	<b>127,310</b>	<b>214,638</b>	<b>(87,328)</b>
<b>REGISTER OF DEEDS</b>				
Personal services	67,830	70,702	77,000	(6,298)
Contractual services	13,306	15,357	15,000	357
Commodities	610	2,026	4,500	(2,474)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	10,000	7,000	-	7,000
<b>TOTAL REGISTER OF DEEDS</b>	<b>91,746</b>	<b>95,085</b>	<b>96,500</b>	<b>(1,415)</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 4 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>CLERK OF DISTRICT COURT</b>				
Contractual services	\$ 47,974	\$ 47,487	\$ 54,200	\$ (6,713)
Commodities	7,692	882	10,000	(9,118)
Capital outlay	-	-	10,000	(10,000)
<b>TOTAL CLERK OF DISTRICT COURT</b>	<b>55,666</b>	<b>48,369</b>	<b>74,200</b>	<b>(25,831)</b>
<b>COURTHOUSE (general expense)</b>				
Contractual services	183,644	243,199	200,000	43,199
Commodities	8,255	28,512	24,000	4,512
Capital outlay	27,365	66,808	526,000	(459,192)
Reimburse Special Alcohol and Drug Program Fund	2,000	-	-	-
Reimburse Special Parks And Recreation Fund	500	-	-	-
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>221,764</b>	<b>338,519</b>	<b>1,000,000</b>	<b>(661,481)</b>
<b>APPRAISER</b>				
Personal services	84,567	93,651	102,298	(8,647)
Contractual services	67,697	81,694	65,881	15,813
Commodities	6,903	8,452	24,450	(15,998)
Capital outlay	-	17,765	2,000	15,765
Transfer to - Multi-Use Equipment Fund	12,000	12,000	2,000	10,000
<b>TOTAL APPRAISER</b>	<b>171,167</b>	<b>213,562</b>	<b>196,629</b>	<b>16,933</b>
<b>JAIL</b>				
Personal services	446,679	473,370	465,984	7,386
Contractual services	184,896	198,112	166,865	31,247
Commodities	57,129	52,171	150,000	(97,829)
Capital outlay	10,000	-	21,500	(21,500)
Juvenile detention	1,229	1,238	-	1,238
Transfer to:				
Multi-Use Equipment Fund	50,000	20,000	-	20,000
Multi-Use Capital Improvement Fund	5,000	20,000	-	20,000
<b>TOTAL JAIL</b>	<b>754,933</b>	<b>764,891</b>	<b>804,349</b>	<b>(39,458)</b>
<b>EMERGENCY PREPAREDNESS</b>				
Personal services	34,736	39,675	39,781	(106)
Contractual services	3,388	3,162	4,600	(1,438)
Commodities	5,239	2,342	1,600	742
Capital outlay	473	1,332	-	1,332
Transfer to - Multi-Use Equipment Fund	-	-	5,000	(5,000)
<b>TOTAL EMERGENCY PREPAREDNESS</b>	<b>43,836</b>	<b>46,511</b>	<b>50,981</b>	<b>(4,470)</b>

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 5 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>COMMUNICATIONS</b>				
Personal services	\$ 235,672	\$ 254,237	\$ 258,000	\$ (3,763)
Contractual services	10,910	12,102	12,170	(68)
Commodities	3,871	859	5,850	(4,991)
Capital outlay	-	-	3,000	(3,000)
Transfer to:				
Multi-Use Capital Improvement Fund	-	1,000	-	1,000
Multi-Use Equipment Fund	5,000	-	-	-
<b>TOTAL COMMUNICATIONS</b>	<b>255,453</b>	<b>268,198</b>	<b>279,020</b>	<b>(10,822)</b>
<b>JANITOR</b>				
Personal services	31,957	31,637	35,568	(3,931)
Contractual services	1,041	412	1,500	(1,088)
Commodities	2,746	3,056	9,500	(6,444)
Capital outlay	-	-	-	-
<b>TOTAL JANITOR</b>	<b>35,744</b>	<b>35,105</b>	<b>46,568</b>	<b>(11,463)</b>
<b>ELECTION</b>				
Personal services	11,227	11,676	9,700	1,976
Contractual services	6,991	15,667	20,000	(4,333)
Commodities	18,774	34,057	83,000	(48,943)
Capital outlay	-	-	-	-
<b>TOTAL ELECTION</b>	<b>36,992</b>	<b>61,400</b>	<b>112,700</b>	<b>(51,300)</b>
<b>ECONOMIC DEVELOPMENT</b>				
Contractual services	76,600	90,000	90,000	-

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>AIRPORT MAINTENANCE</b>				
Contractual services	\$ 5,597	\$ 5,851	\$ 5,000	\$ 851
Commodities	-	-	5,000	(5,000)
<b>TOTAL AIRPORT MAINTENANCE</b>	<b>5,597</b>	<b>5,851</b>	<b>10,000</b>	<b>(4,149)</b>
<b>SHERIFF</b>				
Personal services	355,261	367,562	421,300	(53,738)
Contractual services	80,351	93,787	70,660	23,127
Commodities	44,806	61,677	71,800	(10,123)
Capital outlay	29,000	30,000	39,000	(9,000)
Transfer to:				
Multi-Use Equipment Fund	20,000	20,000	-	20,000
Multi-Use Capital Improvement Fund	20,000	35,000	-	35,000
<b>TOTAL SHERIFF</b>	<b>549,418</b>	<b>608,026</b>	<b>602,760</b>	<b>5,266</b>
<b>CORONER</b>				
Contractual services	5,699	9,684	6,000	3,684
<b>EMPLOYEE BENEFITS</b>				
Social Security	210,571	225,006	215,000	10,006
Retirement	276,447	287,017	265,000	22,017
Medical insurance	1,152,255	1,187,306	1,580,000	(392,694)
Advance insurance	9,056	10,559	15,160	(4,601)
FSA	4,638	10,304	-	10,304
Kansas unemployment	4,876	9,163	5,000	4,163
Workers' compensation	71,017	83,480	100,000	(16,520)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,728,860</b>	<b>1,812,835</b>	<b>2,180,160</b>	<b>(367,325)</b>
<b>SANITARIAN</b>				
Personal services	33,465	34,752	32,178	2,574
Contractual services	1,416	5,531	6,500	(969)
Commodities	6,803	1,774	25,985	(24,211)
Transfer to - Multi-Use Equipment Fund	-	2,000	-	2,000
<b>TOTAL SANITARIAN</b>	<b>41,684</b>	<b>44,057</b>	<b>64,663</b>	<b>(20,606)</b>



## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TOURISM</b>				
Personal services	\$ 14,126	\$ 14,691	\$ 13,896	\$ 795
Contractual services	2,818	2,902	5,650	(2,748)
Commodities	2,901	25	400	(375)
Capital outlay	-	-	500	(500)
<b>TOTAL TOURISM</b>	<b>19,845</b>	<b>17,618</b>	<b>20,446</b>	<b>(2,828)</b>
<b>SOLID WASTE</b>				
Personal services	184,618	196,412	210,000	(13,588)
Contractual services	54,647	98,479	181,500	(83,021)
Commodities	126,826	105,526	62,500	43,026
Capital outlay	-	-	-	-
Household hazardous waste	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	72,223	50,000	50,000	-
Multi-Use Capital Improvement Fund	100,000	40,000	20,000	20,000
<b>TOTAL SOLID WASTE</b>	<b>538,314</b>	<b>490,417</b>	<b>524,000</b>	<b>(33,583)</b>
<b>APPROPRIATIONS</b>				
Senior citizens	68,600	68,600	68,600	-
Conservation district	35,000	40,000	40,000	-
Historical museum	24,300	24,750	24,750	-
County hospital maintenance	325,000	335,000	335,000	-
County fair	75,000	75,000	75,000	-
Pawnee Mental Health	49,157	50,000	50,000	-
Twin Valley Development Services	48,000	53,728	48,000	5,728
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	7,000	10,500	10,500	-
Twin Valley Transportation	34,695	24,516	30,000	(5,484)
Silver Haired Legislator	500	500	500	-
Ambulance contract	410,400	149,500	150,000	(500)
<b>TOTAL APPROPRIATIONS</b>	<b>1,087,514</b>	<b>841,956</b>	<b>842,212</b>	<b>(256)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,155,800</b>	<b>\$ 6,274,288</b>	<b>\$ 7,593,707</b>	<b>\$ (1,319,419)</b>

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 3,230,438	\$ 3,061,703	\$ 3,000,248	\$ 61,455
Delinquent tax	11,234	20,034	8,000	12,034
Motor vehicle tax	100,136	178,372	191,233	(12,861)
Commercial vehicle fees	5,643	12,498	11,946	552
Recreational vehicle tax	1,313	2,921	2,529	392
16/20M vehicle tax	22,013	13,267	32,738	(19,471)
Watercraft tax	534	1,279	1,240	39
Reimbursements	132,625	189,263	90,000	99,263
Special City and County Highway Fuel Tax	293,743	485,841	389,492	96,349
Neighborhood revitalization	(9,393)	(15,413)	(17,594)	2,181
<b>TOTAL RECEIPTS</b>	<b>3,788,286</b>	<b>3,949,765</b>	<b>\$ 3,709,832</b>	<b>\$ 239,933</b>
<b>EXPENDITURES</b>				
Personal services	752,451	785,776	\$ 800,000	\$ (14,224)
Contractual services	750,408	129,489	137,736	(8,247)
Commodities	1,234,571	1,746,845	2,737,600	(990,755)
B-Street Project	207,634	152,057	354,832	(202,775)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	200,000	625,000	100,000	525,000
Special Road and Bridge Machinery Fund	550,000	400,000	-	400,000
<b>TOTAL EXPENDITURES</b>	<b>3,695,064</b>	<b>3,839,167</b>	<b>4,130,168</b>	<b>(291,001)</b>
Adjustments for qualifying budget credits	-	-	99,263	(99,263)
<b>TOTAL FOR COMPARISON</b>	<b>3,695,064</b>	<b>3,839,167</b>	<b>\$ 4,229,431</b>	<b>\$ (390,264)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>93,222</b>	<b>110,598</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>358,400</b>	<b>451,622</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 451,622</b>	<b>\$ 562,220</b>		

## WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 437,531	\$ 538,561	\$ 400,000	\$ 138,561
Reimbursements	83,367	-	-	-
TOTAL RECEIPTS	<u>520,898</u>	<u>538,561</u>	<u>\$ 400,000</u>	<u>\$ 138,561</u>
EXPENDITURES				
Contractual services	279,004	126,225	\$ 556,288	\$ (430,063)
Commodities	213,601	445,481	-	445,481
TOTAL EXPENDITURES	<u>492,605</u>	<u>571,706</u>	<u>\$ 556,288</u>	<u>\$ 15,418</u>
RECEIPTS OVER (UNDER) EXPENDITURES	28,293	(33,145)		
UNENCUMBERED CASH, BEGINNING	<u>309,602</u>	<u>337,895</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 337,895</u>	<u>\$ 304,750</u>		

WASHINGTON COUNTY, KANSAS  
 VEGETATION MANAGEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 34,582	\$ 45,048	\$ 30,000	\$ 15,048
EXPENDITURES				
Contractual services	78	-	\$ -	\$ -
Commodities	19,591	59,211	64,060	(4,849)
TOTAL EXPENDITURES	19,669	59,211	\$ 64,060	\$ (4,849)
RECEIPTS OVER (UNDER) EXPENDITURES	14,913	(14,163)		
UNENCUMBERED CASH, BEGINNING	48,060	62,973		
UNENCUMBERED CASH, ENDING	\$ 62,973	\$ 48,810		

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 157,959	\$ 170,887	\$ 167,451	\$ 3,436
Delinquent tax	607	1,038	500	538
Motor vehicle tax	6,439	9,477	9,352	125
Commercial vehicle fees	463	616	584	32
Recreational vehicle tax	96	151	124	27
16/20M vehicle tax	534	1,117	1,601	(484)
Watercraft tax	45	62	61	1
Chemical sales and reimbursements	52,022	83,192	110,000	(26,808)
Neighborhood revitalization	(459)	(860)	(860)	-
<b>TOTAL RECEIPTS</b>	<b>217,706</b>	<b>265,680</b>	<b>\$ 288,813</b>	<b>\$ (23,133)</b>
<b>EXPENDITURES</b>				
Personal services	82,565	86,235	\$ 95,000	\$ (8,765)
Contractual	7,799	8,283	11,000	(2,717)
Commodities	74,556	51,582	146,100	(94,518)
Capital outlay	-	-	49,964	(49,964)
Transfer to:				
Multi-Use Capital Improvement Fund	35,750	-	25,000	(25,000)
Multi-Use Equipment Fund	35,750	-	25,000	(25,000)
<b>TOTAL EXPENDITURES</b>	<b>236,420</b>	<b>146,100</b>	<b>\$ 352,064</b>	<b>\$ (205,964)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(18,714)	119,580		
UNENCUMBERED CASH, BEGINNING	82,061	63,347		
UNENCUMBERED CASH, ENDING	<u>\$ 63,347</u>	<u>\$ 182,927</u>		

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 112,788	\$ 41	\$ -	\$ 41
Delinquent tax	646	800	500	300
Motor vehicle tax	11,326	8,814	6,675	2,139
Commercial vehicle fees	853	455	417	38
Recreational vehicle tax	172	129	88	41
16/20M vehicle tax	602	2,064	1,143	921
Watercraft tax	83	44	43	1
Reimbursements and grants	303,113	316,770	263,000	53,770
Neighborhood revitalization	(328)	-	(614)	614
<b>TOTAL RECEIPTS</b>	<b>429,255</b>	<b>329,117</b>	<b>\$ 271,252</b>	<b>\$ 57,865</b>
<b>EXPENDITURES</b>				
Personal services	112,839	167,273	\$ 164,000	\$ 3,273
Contractual services	81,385	55,615	140,463	(84,848)
Commodities	134,146	182,777	143,500	39,277
Capital outlay	-	-	15,000	(15,000)
Transfer to - Multi-Use Capital Improvement Fund	-	-	15,000	(15,000)
<b>TOTAL EXPENDITURES</b>	<b>328,370</b>	<b>405,665</b>	<b>\$ 477,963</b>	<b>\$ (72,298)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	100,885	(76,548)		
UNENCUMBERED CASH, BEGINNING	154,244	255,129		
UNENCUMBERED CASH, ENDING	<u>\$ 255,129</u>	<u>\$ 178,581</u>		

## WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 65	\$ 34	\$ -	\$ 34
EXPENDITURES				
Contractual services	514	3,677	\$ 8,920	\$ (5,243)
Commodities	128	-	-	-
TOTAL EXPENDITURES	<u>642</u>	<u>3,677</u>	<u>\$ 8,920</u>	<u>\$ (5,243)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(577)	(3,643)		
UNENCUMBERED CASH, BEGINNING	<u>11,845</u>	<u>11,268</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,268</u>	<u>\$ 7,625</u>		

## WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 469	\$ 288	\$ -	\$ 288
EXPENDITURES				
Contractual services	514	3,677	\$ -	\$ 3,677
Commodities	-	-	90,736	(90,736)
TOTAL EXPENDITURES	514	3,677	\$ 90,736	\$ (87,059)
RECEIPTS OVER (UNDER) EXPENDITURES	(45)	(3,389)		
UNENCUMBERED CASH, BEGINNING	93,436	93,391		
UNENCUMBERED CASH, ENDING	\$ 93,391	\$ 90,002		



## WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 57,552	\$ 60,082	\$ 50,000	\$ 10,082
Interest income	292	170	-	170
TOTAL RECEIPTS	<u>57,844</u>	<u>60,252</u>	<u>\$ 50,000</u>	<u>\$ 10,252</u>
EXPENDITURES				
Contractual services	50,216	62,256	\$ 96,808	\$ (34,552)
Commodities	451	1,104	-	1,104
TOTAL EXPENDITURES	<u>50,667</u>	<u>63,360</u>	<u>\$ 96,808</u>	<u>\$ (33,448)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,177	(3,108)		
UNENCUMBERED CASH, BEGINNING	<u>51,808</u>	<u>58,985</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 58,985</u>	<u>\$ 55,877</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, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 7,084	\$ 3,688	<u>\$ 5,250</u>	<u>\$ (1,562)</u>
EXPENDITURES				
Contractual services	<u>6,721</u>	<u>1,975</u>	<u>\$ 7,189</u>	<u>\$ (5,214)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	363	1,713		
UNENCUMBERED CASH, BEGINNING	<u>2,900</u>	<u>3,263</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,263</u>	<u>\$ 4,976</u>		

WASHINGTON COUNTY, KANSAS  
 SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 3,158	\$ 1,876	<u>\$ 2,754</u>	<u>\$ (878)</u>
EXPENDITURES				
Contractual services	<u>5,500</u>	<u>-</u>	<u>\$ 2,781</u>	<u>\$ (2,781)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,342)	1,876		
UNENCUMBERED CASH, BEGINNING	<u>3,043</u>	<u>701</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 701</u>	<u>\$ 2,577</u>		

WASHINGTON COUNTY, KANSAS  
 TOURIST AND PROMOTION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 8,061	\$ 9,782	<u>\$ 6,000</u>	<u>\$ 3,782</u>
EXPENDITURES				
Contractual services	<u>7,176</u>	<u>3,022</u>	<u>\$ 12,764</u>	<u>\$ (9,742)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	885	6,760		
UNENCUMBERED CASH, BEGINNING	<u>9,264</u>	<u>10,149</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 10,149</u>	<u>\$ 16,909</u>		

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2019	2020	2019	2020
<b>RECEIPTS</b>				
Transfer from - Road and Bridge Fund	\$ 550,000	\$ 400,000	\$ -	\$ -
Reimbursements	-	142,925	-	-
Operating transfers in	-	-	204,973	111,000
Sale of equipment	-	-	9,200	24,765
<b>TOTAL RECEIPTS</b>	<b>550,000</b>	<b>542,925</b>	<b>214,173</b>	<b>135,765</b>
<b>EXPENDITURES</b>				
Contractual	-	-	-	-
Capital outlay	443,270	295,270	60,479	227,582
<b>TOTAL EXPENDITURES</b>	<b>443,270</b>	<b>295,270</b>	<b>60,479</b>	<b>227,582</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>106,730</b>	<b>247,655</b>	<b>153,694</b>	<b>(91,817)</b>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>501,542</b>	<b>608,272</b>	<b>446,503</b>	<b>600,197</b>
<b>UNENCUMBERED CASH, ENDING</b>	<b><u>\$ 608,272</u></b>	<b><u>\$ 855,927</u></b>	<b><u>\$ 600,197</u></b>	<b><u>\$ 508,380</u></b>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-14

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2019	2020	2019	2020
RECEIPTS				
Operating transfers in	\$ 360,750	\$ 721,000	\$ -	\$ -
County Treasurer Technology fees	-	-	1,487	2,053
TOTAL RECEIPTS	<u>360,750</u>	<u>721,000</u>	<u>1,487</u>	<u>2,053</u>
EXPENDITURES				
Contractual	-	-	-	-
Capital outlay	65,226	22,386	-	-
TOTAL EXPENDITURES	<u>65,226</u>	<u>22,386</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	295,524	698,614	1,487	2,053
UNENCUMBERED CASH, BEGINNING	<u>404,942</u>	<u>700,466</u>	<u>39</u>	<u>1,526</u>
UNENCUMBERED CASH, ENDING	<u>\$ 700,466</u>	<u>\$ 1,399,080</u>	<u>\$ 1,526</u>	<u>\$ 3,579</u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2019	2020	2019	2020
RECEIPTS				
Fees	\$ 2,509	\$ 2,240	\$ 720	\$ 1,000
EXPENDITURES				
Contractual	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,509	2,240	720	1,000
UNENCUMBERED CASH, BEGINNING	3,243	5,752	2,420	3,140
UNENCUMBERED CASH, ENDING	<u>\$ 5,752</u>	<u>\$ 7,992</u>	<u>\$ 3,140</u>	<u>\$ 4,140</u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2019	2020	2019	2020
RECEIPTS				
State of Kansas grant	\$ 14,006	\$ -	\$ -	\$ -
Fees	-	-	67,217	59,808
TOTAL RECEIPTS	<u>14,006</u>	<u>-</u>	<u>67,217</u>	<u>59,808</u>
EXPENDITURES				
Personal services	-	-	40,721	39,022
Contractual services	10,000	4,200	2,085	2,633
Commodities	-	-	12,196	1,228
Transfer to - General Fund	-	-	-	4,292
TOTAL EXPENDITURES	<u>10,000</u>	<u>4,200</u>	<u>55,002</u>	<u>47,175</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,006	(4,200)	12,215	12,633
UNENCUMBERED CASH, BEGINNING	<u>28,155</u>	<u>32,161</u>	<u>-</u>	<u>12,215</u>
UNENCUMBERED CASH, ENDING	<u>\$ 32,161</u>	<u>\$ 27,961</u>	<u>\$ 12,215</u>	<u>\$ 24,848</u>



## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-17

	Special Grant Fund		Airport Memorial Fund	
	2019	2020	2019	2020
RECEIPTS				
Grants received	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	1,560	84	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(1,560)	(84)	-	-
UNENCUMBERED CASH, BEGINNING	1,644	84	185	185
UNENCUMBERED CASH, ENDING	<u>\$ 84</u>	<u>\$ -</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, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-18

	<u>Attorney Special Fund</u>		<u>Prosecuting Attorney Fund</u>	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
RECEIPTS				
Fees	\$ 3,539	\$ 6,398	\$ 933	\$ 1,186
EXPENDITURES				
Contractual	<u>177</u>	<u>2,580</u>	<u>360</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,362	3,818	573	1,186
UNENCUMBERED CASH, BEGINNING	<u>5,245</u>	<u>8,607</u>	<u>11,495</u>	<u>12,068</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 8,607</u></u>	<u><u>\$ 12,425</u></u>	<u><u>\$ 12,068</u></u>	<u><u>\$ 13,254</u></u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-19

	<u>VIN Inspection Fee Fund</u>		<u>Concealed Carry Fund</u>	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
RECEIPTS				
Fees	\$ 9,040	\$ 9,780	\$ 130	\$ 293
EXPENDITURES				
Contractual	<u>5,650</u>	<u>9,903</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,390	(123)	130	293
UNENCUMBERED CASH, BEGINNING	<u>20,865</u>	<u>24,255</u>	<u>1,008</u>	<u>1,138</u>
UNENCUMBERED CASH, ENDING	<u>\$ 24,255</u>	<u>\$ 24,132</u>	<u>\$ 1,138</u>	<u>\$ 1,431</u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-20

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2019	2020	2019	2020
RECEIPTS				
Fees	\$ 90	\$ 285	\$ 575	\$ 2,775
EXPENDITURES				
Contractual	-	-	3,684	-
RECEIPTS OVER (UNDER) EXPENDITURES	90	285	(3,109)	2,775
UNENCUMBERED CASH, BEGINNING	902	992	8,294	5,185
UNENCUMBERED CASH, ENDING	<u>\$ 992</u>	<u>\$ 1,277</u>	<u>\$ 5,185</u>	<u>\$ 7,960</u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-21

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2019	2020	2019	2020
RECEIPTS				
Register of Deeds technology fees	\$ 6,209	\$ 8,385	\$ -	\$ -
County Clerk technology fees	-	-	1,487	2,053
TOTAL RECEIPTS	6,209	8,385	1,487	2,053
EXPENDITURES				
Contractual	-	-	-	1,388
RECEIPTS OVER (UNDER) EXPENDITURES	6,209	8,385	1,487	665
UNENCUMBERED CASH, BEGINNING	47,841	54,050	6,683	8,170
UNENCUMBERED CASH, ENDING	<u>\$ 54,050</u>	<u>\$ 62,435</u>	<u>\$ 8,170</u>	<u>\$ 8,835</u>

## WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-22

	CARES Grant	
	<u>2019</u>	<u>2020</u>
RECEIPTS		
Grants	\$ -	\$ 1,066,274
EXPENDITURES		
Contractual	<u>-</u>	<u>1,066,274</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>-</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For Year Ended December 31, 2020

(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 545,864	\$ 543,330
Interest	1,115	196
TOTAL RECEIPTS	<u>546,979</u>	<u>543,526</u>
EXPENDITURES		
Bond principal	230,000	235,000
Bond interest	315,600	308,700
Fees	950	650
TOTAL EXPENDITURES	<u>546,550</u>	<u>544,350</u>
RECEIPTS OVER (UNDER) EXPENDITURES	429	(824)
UNENCUMBERED CASH, BEGINNING	<u>7,505</u>	<u>7,934</u>
UNENCUMBERED CASH, ENDING	<u>\$ 7,934</u>	<u>\$ 7,110</u>

## WASHINGTON COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current tax	\$ 10,554,218	\$ 17,133,837	\$ 16,581,807	\$ 11,106,248
Delinquent real estate tax	53,261	73,983	102,747	24,497
Delinquent personal tax	1,582	11,581	12,566	597
Delinquent watercraft tax	19	347	331	35
Special city/county highway tax	112,749	197,644	310,392	1
Motor vehicle tax	230,807	975,614	979,463	226,958
Watercraft tax	4,668	6,742	6,517	4,893
Bankruptcy tax	424	(424)	-	-
Neighborhood Revitalization	-	73,310	73,310	-
Commercial vehicle fees	1,759	61,175	61,631	1,303
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>10,959,487</b>	<b>18,533,809</b>	<b>18,128,764</b>	<b>11,364,532</b>
<b>STATE FUNDS</b>				
State educational building	-	114,693	114,693	-
State institutional building	-	57,347	57,347	-
State motor vehicle tax	-	12,336	12,336	-
State Heritage Trust	-	4,106	2,983	1,123
State candidate filing fee	-	400	-	400
Motor vehicle registration	403	604,633	605,035	1
Game licenses	99	7,777	7,704	172
CMB stamps	25	75	100	-
Drivers' license fees	-	14,078	14,078	-
Compensating use and sales tax	-	627,174	627,174	-
<b>TOTAL STATE FUNDS</b>	<b>527</b>	<b>1,442,619</b>	<b>1,441,450</b>	<b>1,696</b>
<b>SUBDIVISION FUNDS</b>				
School districts	(5)	5,398,035	5,398,030	-
Townships	640	1,467,702	1,456,908	11,434
Cemeteries	-	68,275	68,275	-
Cities	-	1,201,472	1,201,472	-
River Valley Extension	-	263,990	263,990	-
Fire districts	-	190,198	190,198	-
NCK Library	-	153,830	153,830	-
Watershed districts	27	6,158	6,185	-
Hanover hospital and Palmer building	-	369,196	369,196	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>662</b>	<b>9,118,856</b>	<b>9,108,084</b>	<b>11,434</b>
<b>OTHER AGENCY FUNDS</b>				
CERT grant	236	-	-	236
Payroll clearing	-	1,427,846	1,425,292	2,554
Checking Accounts				
District Court	7,060	189,343	179,573	16,830
Law Library	3,456	4,233	2,581	5,108
Inmate Commissary	43,499	121,851	104,193	61,157
FSA funds	4,978	25,901	18,331	12,548
Health Department - electronic funds	-	442,654	442,654	-
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>59,229</b>	<b>2,211,828</b>	<b>2,172,624</b>	<b>98,433</b>
<b>TOTAL ALL AGENCY FUNDS</b>	<b>\$ 11,019,905</b>	<b>\$ 31,307,112</b>	<b>\$ 30,850,922</b>	<b>\$ 11,476,095</b>



Roger W. Field, CPA  
Gregory D. Daughhete, CPA  
Kenneth D. Hamby, CPA  
Michael R. Meisenheimer, CPA  
Nick L. Mueting, CPA  
Billy J. Klug, CPA  
Randall R. Hofmeier, CPA  
Brent L. Knoche, CPA  
Brian W. Mapel, CPA  
Jeffrey D. Reece, CPA  
Brady H. Byrnes, CPA  
Alex P. Larson, CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of County Commissioners  
Washington County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Kansas Municipal Audit and Accounting Guide, the 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, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 5, 2021, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Other Reports

We noted certain items that we reported to management of the County in a separate letter dated August 5, 2021.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas  
August 5, 2021

WASHINGTON COUNTY, KANSAS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For Year Ended December 31, 2020

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Other pass-through programs:				
<u>Cloud County Health Department</u>				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557		\$	\$ 1,415
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557			<u>7,247</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>8,662</u>
U.S. DEPARTMENT OF TREASURY				
State of Kansas pass-through programs				
<u>Kansas Governor's Office</u>				
COVID-19 - Coronavirus Relief Fund	21.019		729,964	<u>1,049,944</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>1,049,944</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Migrant Health Center Cluster				
Migrant Health Center	93.224	H80CS00131-19		915
Migrant Health Center	93.224	H80CS00131-18		<u>2,555</u>
Total Migrant Health Center Cluster				3,470
Public Health Emergency Preparedness	93.069	NU90TP922049-02		8,226
Public Health Emergency Preparedness	93.069	NU90TP921936-01-04		6,350
Family Planning Services	93.217	FPHPA006448-02		1,433
Family Planning Services	93.217	FPHPA006448-01		4,034
Immunization Cooperative Agreements	93.268	NH23IP922627-01		804
COVID-19 - Public Health Crisis Response	93.354	NU90TP22130-01		7,657
Maternal and Child Health Services Block Grant	93.994	B04MC32543-01		<u>2,060</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>34,034</u>
TOTAL			<u>\$ 729,964</u>	<u>\$ 1,092,640</u>

See accompanying notes to the schedule of expenditures of federal awards.

## WASHINGTON COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For Year Ended December 31, 2020

Page 2 of 2

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2020, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in Note A. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate.

NOTE D—FEDERAL AWARDS PASS-THROUGH TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Amount Provided</u>
Coronavirus Relief Funds	21.019	<u>\$ 729,964</u>

Roger W. Field, CPA  
Gregory D. Daughhete, CPA  
Kenneth D. Hamby, CPA  
Michael R. Meisenheimer, CPA  
Nick L. Mueeting, CPA  
Billy J. Klug, CPA  
Randall R. Hofmeier, CPA  
Brent L. Knoche, CPA  
Brian W. Mapel, CPA  
Jeffrey D. Reece, CPA  
Brady H. Byrnes, CPA  
Alex P. Larson, CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

The Board of County Commissioners  
Washington County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Washington County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion the County complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

Hutchinson, Kansas  
August 5, 2021

WASHINGTON COUNTY, KANSAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For Year Ended December 31, 2020

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the Kansas Municipal Audit and Accounting Guide described in Note 1—Summary of Significant Accounting Policies to the financial statement.
2. No significant deficiencies relating to the audit of the financial statement is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs is reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.
6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as major programs include:

	CFDA No.
Coronavirus Relief Funds	21.019

8. The threshold for distinguishing between Type A and Type B programs was \$750,000.
9. The County was not determined to be a low-risk auditee.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

There were no findings.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

There were no findings.

WASHINGTON COUNTY, KANSAS  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For Year Ended December 31, 2020

There were no material audit findings for the year ended December 31, 2019, required to be reported under the Uniform Guidance.