

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2021



WASHINGTON COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2021

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

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Washington County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Washington County, Kansas (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statement.

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 and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – 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 additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in *Kansas Municipal Audit and Accounting Guide*. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 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 basic financial statement or to the 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 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

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, 2020 (not presented herein), and have issued our report thereon dated August 5, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/office/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
July 19, 2022

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

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	\$ 2,739,856	\$ 6,228,356	\$ 6,557,208	\$ 2,411,004	\$ 67,051	\$ 2,478,055
Special Purpose Funds						
Road and Bridge	562,220	3,500,063	3,400,334	661,949	75,726	737,675
Special Bridge	304,750	663,962	647,901	320,811	25,585	346,396
Vegetation Management	48,810	60,961	48,333	61,438	-	61,438
Noxious Weed	182,927	246,969	205,923	223,973	759	224,732
County Health	178,581	272,461	460,730	(9,688)	27,235	17,547
Emergency 911	7,625	3	-	7,628	-	7,628
Wireless 911	90,002	33	-	90,035	-	90,035
Washington County 911	55,877	60,816	22,557	94,136	1,227	95,363
Special Alcohol and Drug Program	4,976	4,283	6,280	2,979	-	2,979
Special Parks and Recreation	2,577	1,978	-	4,555	-	4,555
Tourist and Promotion	16,909	12,885	12,602	17,192	300	17,492
Special Road and Bridge Machinery	855,927	200,000	-	1,055,927	-	1,055,927
Multi-Use Equipment	508,380	57,700	41,668	524,412	-	524,412
Multi-Use Capital Improvement	1,399,080	590,000	178,248	1,810,832	-	1,810,832
County Treasurer Technology	3,579	2,786	-	6,365	-	6,365
Finger Print	7,992	3,082	-	11,074	-	11,074
Offender Registration	4,140	1,420	-	5,560	-	5,560
Emergency Management Performance Grant	27,961	14,476	-	42,437	-	42,437
Treasurer's Auto Special	24,848	65,350	52,315	37,883	-	37,883
Special Grant	-	-	-	-	-	-
Airport Memorial	185	100	-	285	-	285
Attorney Special	12,425	7,952	-	20,377	-	20,377
Prosecuting Attorney	13,254	1,597	-	14,851	-	14,851
VIN Inspection Fee	24,132	10,120	8,000	26,252	-	26,252
Concealed Carry	1,431	323	-	1,754	-	1,754
Juvenile Intervention	1,277	110	600	787	-	787
Special Law Enforcement	7,960	8,280	13,117	3,123	-	3,123
Register of Deeds Technology	62,435	11,167	8,466	65,136	-	65,136
County Clerk Technology	8,835	2,786	-	11,621	-	11,621
COVID Grant	-	525,026	22	525,004	-	525,004
Bond and Interest Fund						
Public Building Commission - Bond and Interest	7,110	542,305	542,300	7,115	-	7,115
TOTAL FINANCIAL REPORTING ENTITY	\$ 7,166,061	\$ 13,097,350	\$ 12,206,604	\$ 8,056,807	\$ 197,883	\$ 8,254,690

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, 2021

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 4,641,073
Certificates of deposit	3,000,000
Federal government obligations	7,115
Kansas Municipal Investment Pool	13,000,000
Cash and cash items	<u>27,939</u>
	<u>20,676,127</u>
Other accounts	
Checking Accounts	
State of Kansas - Clerk of the District Court	17,359
Law Library	9,325
Inmate Commissary	99,647
FSA funds	9,550
Health Department - Electronic funds	<u>-</u>
	<u>135,881</u>
TOTAL CASH	20,812,008
AGENCY FUNDS PER SCHEDULE 3	<u>(12,557,318)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 8,254,690</u>

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

WASHINGTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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 long-term debt.

Agency Funds

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 difference in 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. 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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for the 2022 budget.

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, 2021.

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.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures of the County Health Fund exceeded their adopted budget and allowable reimbursed expense credits by \$59,730 for the year ended December 31, 2021, a violation of K.S.A. 79-2935, the budget law.

The County Health Fund had a deficit ending unencumbered cash balance of \$9,688 for the year ended December 31, 2021. This is a violation of K.S.A. 10-1113, the cash-basis law.

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at Citizens State Bank at December 31, 2021, were \$3,000,000, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled \$250,000 and securities pledged for these deposits totaled \$1,111,024, resulting in \$1,638,976 in funds at risk at December 31, 2021. These at risk funds remained unsecured until March 1, 2022.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by 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, 2021, the County's carrying amount of deposits was \$7,776,954 and the bank balance was \$8,286,613. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$654,839 was covered by FDIC insurance, and \$5,992,798 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining balance of \$1,638,976 was unsecured at December 31, 2021.

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 and the Kansas Municipal Investment Pool (KMIP).

As of December 31, 2021, 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>\$ 13,000,387</u>	<u>\$ 13,000,000</u>	N/A

The KMIP 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, 2021, 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>\$ 7,115</u>	<u>\$ 7,115</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, 2021, the County received rental payments in the amount of \$542,293.

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

Year Ending	Washington County Hospital	Law Enforcement Center	Total Rentals
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
2026	455,494	88,400	543,894
Thereafter	6,982,030	-	6,982,030
	\$ 9,254,256	\$ 448,050	\$ 9,702,306

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	09/01/26
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, 2021, 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	\$ 815,000	\$ -	\$ 240,000	\$ 575,000	\$ 301,650
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,390,000	-	-	6,390,000	-
Total Revenue Bonds	7,205,000	-	240,000	6,965,000	301,650
Total Debt	\$ 7,205,000	\$ -	\$ 240,000	\$ 6,965,000	\$ 301,650

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
2022	\$ 250,000	\$ 294,450
2023	325,000	221,294
2024	335,000	210,744
2025	340,000	199,894
2026	355,000	188,894
2027-2031	1,475,000	801,019
2032-2036	1,705,000	561,313
2037-2041	2,015,000	253,719
2042	165,000	5,979
	<u>\$ 6,965,000</u>	<u>\$ 2,737,306</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, 2021, 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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were \$279,550 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,938,133. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 8—DEFERRED COMPENSATION PLAN

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

NOTE 9—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued earned time, up to 30 days maximum, earned prior to resignation or retirement. The County's estimated liability for compensated absences at December 31, 2021, was \$170,240.

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, 2021.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2021 were as follows:

From Fund	To Fund	Statutory Authority	Amount
General			
Sheriff	Multi-Use Equipment	K.S.A. 19-119	\$ 25,500
Sheriff	Multi-Use Capital Improvement	K.S.A. 19-120	20,000
Communications	Multi-Use Equipment	K.S.A. 19-119	5,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	75,000
Jail	Multi-Use Capital Improvement	K.S.A. 19-120	20,000
Jail	Multi-Use Equipment	K.S.A. 19-119	20,000
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141g	200,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	400,000
Treasurer's Auto Special	General	K.S.A. 8-145	15,252
Noxious Weed	Multi-Use Capital Improvement	K.S.A. 19-120	75,000

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, 2021, the County's share of the tax rebates totaled \$67,721.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 7,544,032	\$ -	\$ 7,544,032	\$ 6,557,208	\$ (986,824)
Special Purpose Funds					
Road and Bridge	3,733,394	47,689	3,781,083	3,400,334	(380,749)
Special Bridge	581,607	72,617	654,224	647,901	(6,323)
Vegetation Management	73,913	-	73,913	48,333	(25,580)
Noxious Weed	287,100	-	287,100	205,923	(81,177)
County Health	401,000	-	401,000	460,730	59,730
Emergency 911	10,468	-	10,468	-	(10,468)
Wireless 911	90,891	-	90,891	-	(90,891)
Washington County 911	118,985	-	118,985	22,557	(96,428)
Special Alcohol and Drug Program	6,042	-	6,042	6,280	238
Special Parks and Recreation	3,149	-	3,149	-	(3,149)
Tourist and Promotion	9,185	-	9,185	12,602	3,417

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 4,952,096	\$ 5,377,185	\$ 5,157,944	\$ 219,241
Intergovernmental	758	1,978	2,475	(497)
Licenses, fees, and permits	336,190	408,617	227,500	181,117
Use of money and property	101,683	20,811	106,375	(85,564)
Reimbursements and other	471,705	404,513	493,362	(88,849)
Transfers in	4,292	15,252	10,000	5,252
TOTAL RECEIPTS	5,866,724	6,228,356	\$ 5,997,656	\$ 230,700
EXPENDITURES				
County Commission	68,286	70,680	\$ 70,000	\$ 680
County Clerk	161,432	119,271	161,125	(41,854)
County Treasurer	125,176	118,823	132,500	(13,677)
County Attorney	127,310	181,560	225,515	(43,955)
Register of Deeds	95,085	96,583	100,000	(3,417)
Clerk of District Court	48,369	63,979	73,550	(9,571)
Courthouse (general expense)	338,519	425,479	1,000,000	(574,521)
Appraiser	213,562	167,792	183,561	(15,769)
Jail	764,891	751,393	801,100	(49,707)
Emergency preparedness	46,511	45,329	51,974	(6,645)
Communications	268,198	266,385	280,120	(13,735)
Janitor	35,105	37,024	43,135	(6,111)
Election	61,400	41,273	70,185	(28,912)
Economic development	90,000	80,000	80,000	-
Airport maintenance	5,851	5,431	10,000	(4,569)
Sheriff	608,026	622,300	629,368	(7,068)
Coroner	9,684	23,843	10,000	13,843
Employee benefits	1,812,835	2,014,284	2,195,000	(180,716)
Sanitarian	44,057	50,883	67,703	(16,820)
Tourism	17,618	23,600	20,446	3,154
Solid waste	490,417	510,765	495,000	15,765
Appropriations	841,956	840,531	843,750	(3,219)
TOTAL EXPENDITURES	6,274,288	6,557,208	\$ 7,544,032	\$ (986,824)
RECEIPTS OVER (UNDER) EXPENDITURES	(407,564)	(328,852)		
UNENCUMBERED CASH, BEGINNING	3,147,420	2,739,856		
UNENCUMBERED CASH, ENDING	<u>\$ 2,739,856</u>	<u>\$ 2,411,004</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF RECEIPTS

Schedule 2-1
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 4,571,911	\$ 4,996,369	\$ 4,902,553	\$ 93,816
Delinquent tax	31,736	57,490	22,000	35,490
Intangible tax	14,765	15,616	9,791	5,825
Motor vehicle tax	280,368	287,363	206,442	80,921
Commercial vehicle fees	15,712	16,477	13,020	3,457
Recreational vehicle tax	4,231	5,141	2,886	2,255
16/20M vehicle tax	54,832	39,261	41,398	(2,137)
Watercraft tax	1,557	1,847	1,714	133
Neighborhood revitalization	(23,016)	(42,379)	(41,860)	(519)
TOTAL TAXES	4,952,096	5,377,185	5,157,944	219,241
INTERGOVERNMENTAL				
Local alcoholic liquor	758	1,978	2,475	(497)
LICENSES, FEES, AND PERMITS				
Redemption charges	32,278	52,550	10,000	42,550
Clerk of District Court fees	-	3,282	500	2,782
Recycling income	28,687	32,185	22,000	10,185
Solid waste fees	182,462	192,129	120,000	72,129
Officers' fees	92,763	128,471	75,000	53,471
TOTAL LICENSES, FEES, AND PERMITS	336,190	408,617	227,500	181,117
USE OF MONEY AND PROPERTY				
Interest on investments	97,087	12,093	100,000	(87,907)
Rent	3,728	8,110	6,375	1,735
Other interest	868	608	-	608
TOTAL USE OF MONEY AND PROPERTY	101,683	20,811	106,375	(85,564)
REIMBURSEMENTS AND OTHER				
Contract law	10,925	10,000	12,200	(2,200)
Inmate housing	319,051	276,930	400,000	(123,070)
Sanitarian	57,797	64,463	56,162	8,301
Washington County Hospital reimbursement	-	50,000	25,000	25,000
Other collections and reimbursements	83,932	3,120	-	3,120
TOTAL REIMBURSEMENTS AND OTHER	471,705	404,513	493,362	(88,849)
TRANSFERS IN				
Transfer from:				
Treasurer's Auto Special Fund	4,292	15,252	10,000	5,252
Bond and Interest Fund	-	-	-	-
TOTAL TRANSFERS IN	4,292	15,252	10,000	5,252
TOTAL RECEIPTS	\$ 5,866,724	\$ 6,228,356	\$ 5,997,656	\$ 230,700

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 63,881	\$ 66,437	\$ 65,000	\$ 1,437
Contractual services	4,405	3,376	2,500	876
Commodities	-	867	2,500	(1,633)
TOTAL COUNTY COMMISSION	68,286	70,680	70,000	680
COUNTY CLERK				
Personal services	136,888	112,305	121,125	(8,820)
Contractual services	21,884	5,626	30,000	(24,374)
Commodities	2,660	1,340	10,000	(8,660)
Capital outlay	-	-	-	-
TOTAL COUNTY CLERK	161,432	119,271	161,125	(41,854)
COUNTY TREASURER				
Personal services	99,249	100,997	102,500	(1,503)
Contractual services	18,042	10,336	20,000	(9,664)
Commodities	7,885	7,490	10,000	(2,510)
TOTAL COUNTY TREASURER	125,176	118,823	132,500	(13,677)
COUNTY ATTORNEY				
Personal services	107,953	163,167	189,615	(26,448)
Contractual services	14,507	13,265	23,900	(10,635)
Commodities	4,850	5,128	12,000	(6,872)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	127,310	181,560	225,515	(43,955)
REGISTER OF DEEDS				
Personal services	70,702	79,993	80,000	(7)
Contractual services	15,357	14,996	16,000	(1,004)
Commodities	2,026	1,594	4,000	(2,406)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	7,000	-	-	-
TOTAL REGISTER OF DEEDS	95,085	96,583	100,000	(3,417)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 4 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 47,487	\$ 62,553	\$ 62,300	\$ 253
Commodities	882	1,426	6,500	(5,074)
Capital outlay	-	-	4,750	(4,750)
TOTAL CLERK OF DISTRICT COURT	48,369	63,979	73,550	(9,571)
COURTHOUSE (general expense)				
Contractual services	243,199	291,008	200,000	91,008
Commodities	28,512	23,961	24,000	(39)
Capital outlay	66,808	70,510	576,000	(505,490)
Reimburse County Health Fund	-	40,000	-	40,000
Transfer to:				
Multi-Use Equipment Fund	-	-	100,000	(100,000)
Multi-Use Capital Improvement Fund	-	-	100,000	(100,000)
TOTAL COURTHOUSE (general expense)	338,519	425,479	1,000,000	(574,521)
APPRAISER				
Personal services	93,651	93,798	107,411	(13,613)
Contractual services	81,694	65,893	50,000	15,893
Commodities	8,452	8,101	22,150	(14,049)
Capital outlay	17,765	-	-	-
Transfer to - Multi-Use Equipment Fund	12,000	-	4,000	(4,000)
TOTAL APPRAISER	213,562	167,792	183,561	(15,769)
JAIL				
Personal services	473,370	484,312	473,000	11,312
Contractual services	198,112	164,325	163,400	925
Commodities	52,171	60,999	150,000	(89,001)
Capital outlay	-	1,000	13,300	(12,300)
Juvenile detention	1,238	757	1,400	(643)
Transfer to:				
Multi-Use Equipment Fund	20,000	20,000	-	20,000
Multi-Use Capital Improvement Fund	20,000	20,000	-	20,000
TOTAL JAIL	764,891	751,393	801,100	(49,707)
EMERGENCY PREPAREDNESS				
Personal services	39,675	37,202	40,974	(3,772)
Contractual services	3,162	(806)	4,600	(5,406)
Commodities	2,342	8,444	1,400	7,044
Capital outlay	1,332	489	5,000	(4,511)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EMERGENCY PREPAREDNESS	46,511	45,329	51,974	(6,645)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 5 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 254,237	\$ 252,572	\$ 258,000	\$ (5,428)
Contractual services	12,102	7,696	13,170	(5,474)
Commodities	859	1,117	5,950	(4,833)
Capital outlay	-	-	3,000	(3,000)
Transfer to:				
Multi-Use Capital Improvement Fund	1,000	-	-	-
Multi-Use Equipment Fund	-	5,000	-	5,000
TOTAL COMMUNICATIONS	268,198	266,385	280,120	(13,735)
JANITOR				
Personal services	31,637	32,807	36,635	(3,828)
Contractual services	412	152	1,500	(1,348)
Commodities	3,056	4,065	5,000	(935)
Capital outlay	-	-	-	-
TOTAL JANITOR	35,105	37,024	43,135	(6,111)
ELECTION				
Personal services	11,676	12,143	10,185	1,958
Contractual services	15,667	17,466	20,000	(2,534)
Commodities	34,057	11,664	40,000	(28,336)
Capital outlay	-	-	-	-
TOTAL ELECTION	61,400	41,273	70,185	(28,912)
ECONOMIC DEVELOPMENT				
Contractual services	90,000	80,000	80,000	-
Capital outlay	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	90,000	80,000	80,000	-

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 5,851	\$ 5,155	\$ 10,000	\$ (4,845)
Commodities	-	276	-	276
TOTAL AIRPORT MAINTENANCE	5,851	5,431	10,000	(4,569)
SHERIFF				
Personal services	367,562	413,998	448,718	(34,720)
Contractual services	93,787	66,055	65,450	605
Commodities	61,677	63,747	78,700	(14,953)
Capital outlay	30,000	33,000	36,500	(3,500)
Transfer to:				
Multi-Use Equipment Fund	20,000	25,500	-	25,500
Multi-Use Capital Improvement Fund	35,000	20,000	-	20,000
TOTAL SHERIFF	608,026	622,300	629,368	(7,068)
CORONER				
Contractual services	9,684	23,843	10,000	13,843
EMPLOYEE BENEFITS				
Social Security	225,006	237,028	215,000	22,028
Retirement	287,017	295,475	272,000	23,475
Medical insurance	1,187,306	1,382,213	1,580,000	(197,787)
Advance insurance	10,559	10,452	15,000	(4,548)
FSA	10,304	(564)	5,000	(5,564)
Kansas unemployment	9,163	2,608	8,000	(5,392)
Workers' compensation	83,480	87,072	100,000	(12,928)
TOTAL EMPLOYEE BENEFITS	1,812,835	2,014,284	2,195,000	(180,716)
SANITARIAN				
Personal services	34,752	36,284	33,470	2,814
Contractual services	5,531	7,465	6,500	965
Commodities	1,774	7,134	27,733	(20,599)
Transfer to - Multi-Use Equipment Fund	2,000	-	-	-
TOTAL SANITARIAN	44,057	50,883	67,703	(16,820)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
TOURISM				
Personal services	\$ 14,691	\$ 15,278	\$ 13,896	\$ 1,382
Contractual services	2,902	5,529	5,650	(121)
Commodities	25	2,793	400	2,393
Capital outlay	-	-	500	(500)
TOTAL TOURISM	17,618	23,600	20,446	3,154
SOLID WASTE				
Personal services	196,412	221,629	195,000	26,629
Contractual services	98,479	127,355	160,000	(32,645)
Commodities	105,526	86,781	55,000	31,781
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	50,000	-	35,000	(35,000)
Multi-Use Capital Improvement Fund	40,000	75,000	50,000	25,000
TOTAL SOLID WASTE	490,417	510,765	495,000	15,765
APPROPRIATIONS				
Senior citizens	68,600	70,000	70,000	-
Conservation district	40,000	40,000	40,000	-
Historical museum	24,750	24,750	24,750	-
County hospital maintenance	335,000	335,000	335,000	-
County fair	75,000	75,000	75,000	-
Pawnee Mental Health	50,000	50,000	50,000	-
Twin Valley Development Services	53,728	48,000	48,000	-
North Central Regional Planning	3,500	3,500	3,500	-
Three Rivers	5,000	5,000	5,000	-
NEK-AAA	1,362	1,500	1,500	-
Rural Opportunity Zone	10,500	10,500	10,500	-
Twin Valley Transportation	24,516	27,281	30,000	(2,719)
Silver Haired Legislator	500	500	500	-
Ambulance contract	149,500	149,500	150,000	(500)
TOTAL APPROPRIATIONS	841,956	840,531	843,750	(3,219)
TOTAL EXPENDITURES	\$ 6,274,288	\$ 6,557,208	\$ 7,544,032	\$ (986,824)

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 3,061,703	\$ 2,780,063	\$ 2,727,686	\$ 52,377
Delinquent tax	20,034	29,477	8,000	21,477
Motor vehicle tax	178,372	201,385	138,247	63,138
Commercial vehicle fees	12,498	11,077	8,719	2,358
Recreational vehicle tax	2,921	3,568	1,932	1,636
16/20M vehicle tax	13,267	32,110	27,722	4,388
Watercraft tax	1,279	1,237	1,147	90
Reimbursements	189,263	137,689	90,000	47,689
Special City and County Highway Fuel Tax	485,841	327,037	324,030	3,007
Neighborhood revitalization	(15,413)	(23,580)	(28,032)	4,452
TOTAL RECEIPTS	3,949,765	3,500,063	\$ 3,299,451	\$ 200,612
EXPENDITURES				
Personal services	785,776	792,057	\$ 800,000	\$ (7,943)
Contractual services	129,489	110,547	516,794	(406,247)
Commodities	1,746,845	1,897,730	2,296,600	(398,870)
B-Street Project	152,057	-	-	-
Capital outlay	-	-	120,000	(120,000)
Transfer to:				
Multi-Use Capital Improvement Fund	625,000	400,000	-	400,000
Special Road and Bridge Machinery Fund	400,000	200,000	-	200,000
TOTAL EXPENDITURES	3,839,167	3,400,334	3,733,394	(333,060)
Adjustments for qualifying budget credits	-	-	47,689	(47,689)
TOTAL FOR COMPARISON	3,839,167	3,400,334	\$ 3,781,083	\$ (380,749)
RECEIPTS OVER (UNDER) EXPENDITURES	110,598	99,729		
UNENCUMBERED CASH, BEGINNING	451,622	562,220		
UNENCUMBERED CASH, ENDING	<u>\$ 562,220</u>	<u>\$ 661,949</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 538,561	\$ 591,345	\$ 400,000	\$ 191,345
Reimbursements	-	72,617	-	72,617
TOTAL RECEIPTS	<u>538,561</u>	<u>663,962</u>	<u>\$ 400,000</u>	<u>\$ 263,962</u>
EXPENDITURES				
Contractual services	126,225	75,322	\$ 581,607	\$ (506,285)
Commodities	445,481	572,579	-	572,579
TOTAL EXPENDITURES	571,706	647,901	581,607	66,294
Adjustments for qualifying budget credits	-	-	72,617	(72,617)
TOTAL FOR COMPARISON	<u>571,706</u>	<u>647,901</u>	<u>\$ 654,224</u>	<u>\$ (6,323)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(33,145)	16,061		
UNENCUMBERED CASH, BEGINNING	<u>337,895</u>	<u>304,750</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 304,750</u>	<u>\$ 320,811</u>		

WASHINGTON COUNTY, KANSAS
 VEGETATION MANAGEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 45,048	\$ 60,961	\$ 45,000	\$ 15,961
EXPENDITURES				
Contractual services	-	-	\$ -	\$ -
Commodities	59,211	48,333	73,913	(25,580)
TOTAL EXPENDITURES	59,211	48,333	\$ 73,913	\$ (25,580)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,163)	12,628		
UNENCUMBERED CASH, BEGINNING	62,973	48,810		
UNENCUMBERED CASH, ENDING	\$ 48,810	\$ 61,438		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 170,887	\$ 181,606	\$ 178,169	\$ 3,437
Delinquent tax	1,038	1,727	500	1,227
Motor vehicle tax	9,477	10,898	7,716	3,182
Commercial vehicle fees	616	617	487	130
Recreational vehicle tax	151	194	108	86
16/20M vehicle tax	1,117	1,570	1,547	23
Watercraft tax	62	69	64	5
Chemical sales and reimbursements	83,192	51,828	75,000	(23,172)
Neighborhood revitalization	(860)	(1,540)	(1,565)	25
TOTAL RECEIPTS	265,680	246,969	\$ 262,026	\$ (15,057)
EXPENDITURES				
Personal services	86,235	91,047	\$ 95,000	\$ (3,953)
Contractual services	8,283	8,855	13,000	(4,145)
Commodities	51,582	31,021	144,100	(113,079)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	-	75,000	25,000	50,000
Multi-Use Equipment Fund	-	-	10,000	(10,000)
TOTAL EXPENDITURES	146,100	205,923	\$ 287,100	\$ (81,177)
RECEIPTS OVER (UNDER) EXPENDITURES	119,580	41,046		
UNENCUMBERED CASH, BEGINNING	63,347	182,927		
UNENCUMBERED CASH, ENDING	<u>\$ 182,927</u>	<u>\$ 223,973</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 41	\$ 26,146	\$ 25,695	\$ 451
Delinquent tax	800	895	450	445
Motor vehicle tax	8,814	1,719	-	1,719
Commercial vehicle fees	455	8	-	8
Recreational vehicle tax	129	24	-	24
16/20M vehicle tax	2,064	1,122	-	1,122
Watercraft tax	44	-	-	-
Reimbursements and grants	316,770	202,769	250,000	(47,231)
Reimbursement from General Fund	-	40,000	-	40,000
Neighborhood revitalization	-	(222)	(1,565)	1,343
TOTAL RECEIPTS	329,117	272,461	\$ 274,580	\$ (2,119)
EXPENDITURES				
Personal services	167,273	197,710	\$ 140,000	\$ 57,710
Contractual services	55,615	70,600	103,000	(32,400)
Commodities	182,777	192,420	128,000	64,420
Capital outlay	-	-	15,000	(15,000)
Transfer to - Multi-Use Capital Improvement Fund	-	-	15,000	(15,000)
TOTAL EXPENDITURES	405,665	460,730	\$ 401,000	\$ 59,730
RECEIPTS OVER (UNDER) EXPENDITURES	(76,548)	(188,269)		
UNENCUMBERED CASH, BEGINNING	255,129	178,581		
UNENCUMBERED CASH, ENDING	<u>\$ 178,581</u>	<u>\$ (9,688)</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 34	\$ 3	\$ -	\$ 3
EXPENDITURES				
Contractual services	3,677	-	\$ 10,468	\$ (10,468)
Commodities	-	-	-	-
TOTAL EXPENDITURES	<u>3,677</u>	<u>-</u>	<u>\$ 10,468</u>	<u>\$ (10,468)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,643)	3		
UNENCUMBERED CASH, BEGINNING	<u>11,268</u>	<u>7,625</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,625</u>	<u>\$ 7,628</u>		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 288	\$ 33	\$ -	\$ 33
EXPENDITURES				
Contractual services	3,677	-	\$ -	\$ -
Commodities	-	-	90,891	(90,891)
TOTAL EXPENDITURES	<u>3,677</u>	<u>-</u>	<u>\$ 90,891</u>	<u>\$ (90,891)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,389)	33		
UNENCUMBERED CASH, BEGINNING	<u>93,391</u>	<u>90,002</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 90,002</u>	<u>\$ 90,035</u>		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 60,082	\$ 60,808	\$ 50,000	\$ 10,808
Interest income	170	8	-	8
TOTAL RECEIPTS	<u>60,252</u>	<u>60,816</u>	<u>\$ 50,000</u>	<u>\$ 10,816</u>
EXPENDITURES				
Contractual services	62,256	22,488	\$ 118,985	\$ (96,497)
Commodities	1,104	69	-	69
TOTAL EXPENDITURES	<u>63,360</u>	<u>22,557</u>	<u>\$ 118,985</u>	<u>\$ (96,428)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,108)	38,259		
UNENCUMBERED CASH, BEGINNING	<u>58,985</u>	<u>55,877</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 55,877</u>	<u>\$ 94,136</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, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 3,688	\$ 4,283	<u>\$ 4,718</u>	<u>\$ (435)</u>
EXPENDITURES				
Contractual services	<u>1,975</u>	<u>6,280</u>	<u>\$ 6,042</u>	<u>\$ 238</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,713	(1,997)		
UNENCUMBERED CASH, BEGINNING	<u>3,263</u>	<u>4,976</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,976</u>	<u>\$ 2,979</u>		

WASHINGTON COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 1,876	\$ 1,978	<u>\$ 2,475</u>	<u>\$ (497)</u>
EXPENDITURES				
Contractual services	<u>-</u>	<u>-</u>	<u>\$ 3,149</u>	<u>\$ (3,149)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,876	1,978		
UNENCUMBERED CASH, BEGINNING	<u>701</u>	<u>2,577</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,577</u>	<u>\$ 4,555</u>		

WASHINGTON COUNTY, KANSAS
 TOURIST AND PROMOTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 9,782	\$ 12,885	<u>\$ 5,800</u>	<u>\$ 7,085</u>
EXPENDITURES				
Contractual services	<u>3,022</u>	<u>12,602</u>	<u>\$ 9,185</u>	<u>\$ 3,417</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,760	283		
UNENCUMBERED CASH, BEGINNING	<u>10,149</u>	<u>16,909</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,909</u>	<u>\$ 17,192</u>		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ 400,000	\$ 200,000	\$ -	\$ -
Reimbursements	142,925	-	-	-
Operating transfers in	-	-	111,000	50,500
Sale of equipment	-	-	24,765	7,200
TOTAL RECEIPTS	542,925	200,000	135,765	57,700
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	295,270	-	227,582	41,668
TOTAL EXPENDITURES	295,270	-	227,582	41,668
RECEIPTS OVER (UNDER) EXPENDITURES	247,655	200,000	(91,817)	16,032
UNENCUMBERED CASH, BEGINNING	608,272	855,927	600,197	508,380
UNENCUMBERED CASH, ENDING	<u>\$ 855,927</u>	<u>\$ 1,055,927</u>	<u>\$ 508,380</u>	<u>\$ 524,412</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-14

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Operating transfers in	\$ 721,000	\$ 590,000	\$ -	\$ -
County Treasurer Technology fees	-	-	2,053	2,786
TOTAL RECEIPTS	<u>721,000</u>	<u>590,000</u>	<u>2,053</u>	<u>2,786</u>
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	22,386	178,248	-	-
TOTAL EXPENDITURES	<u>22,386</u>	<u>178,248</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	698,614	411,752	2,053	2,786
UNENCUMBERED CASH, BEGINNING	<u>700,466</u>	<u>1,399,080</u>	<u>1,526</u>	<u>3,579</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1,399,080</u>	<u>\$ 1,810,832</u>	<u>\$ 3,579</u>	<u>\$ 6,365</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	\$ 2,240	\$ 3,082	\$ 1,000	\$ 1,420
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,240	3,082	1,000	1,420
UNENCUMBERED CASH, BEGINNING	5,752	7,992	3,140	4,140
UNENCUMBERED CASH, ENDING	<u>\$ 7,992</u>	<u>\$ 11,074</u>	<u>\$ 4,140</u>	<u>\$ 5,560</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2020	2021	2020	2021
RECEIPTS				
State of Kansas grant	\$ -	\$ 14,476	\$ -	\$ -
Fees	-	-	59,808	65,350
TOTAL RECEIPTS	-	14,476	59,808	65,350
EXPENDITURES				
Personal services	-	-	39,022	32,817
Contractual services	4,200	-	2,633	4,046
Commodities	-	-	1,228	200
Transfer to - General Fund	-	-	4,292	15,252
TOTAL EXPENDITURES	4,200	-	47,175	52,315
RECEIPTS OVER (UNDER) EXPENDITURES	(4,200)	14,476	12,633	13,035
UNENCUMBERED CASH, BEGINNING	32,161	27,961	12,215	24,848
UNENCUMBERED CASH, ENDING	\$ 27,961	\$ 42,437	\$ 24,848	\$ 37,883

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-17

	Special Grant Fund		Airport Memorial Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants received	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	100
TOTAL RECEIPTS	-	-	-	100
EXPENDITURES				
Contractual services	84	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(84)	-	-	100
UNENCUMBERED CASH, BEGINNING	84	-	185	185
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185</u>	<u>\$ 285</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-18

	<u>Attorney Special Fund</u>		<u>Prosecuting Attorney Fund</u>	
	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>
RECEIPTS				
Fees	\$ 6,398	\$ 7,952	\$ 1,186	\$ 1,597
EXPENDITURES				
Contractual services	<u>2,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,818	7,952	1,186	1,597
UNENCUMBERED CASH, BEGINNING	<u>8,607</u>	<u>12,425</u>	<u>12,068</u>	<u>13,254</u>
UNENCUMBERED CASH, ENDING	<u>\$ 12,425</u>	<u>\$ 20,377</u>	<u>\$ 13,254</u>	<u>\$ 14,851</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-19

	<u>VIN Inspection Fee Fund</u>		<u>Concealed Carry Fund</u>	
	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>
RECEIPTS				
Fees	\$ 9,780	\$ 10,120	\$ 293	\$ 323
EXPENDITURES				
Contractual services	<u>9,903</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(123)	2,120	293	323
UNENCUMBERED CASH, BEGINNING	<u>24,255</u>	<u>24,132</u>	<u>1,138</u>	<u>1,431</u>
UNENCUMBERED CASH, ENDING	<u>\$ 24,132</u>	<u>\$ 26,252</u>	<u>\$ 1,431</u>	<u>\$ 1,754</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-20

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	\$ 285	\$ 110	\$ 2,775	\$ 8,280
Reimbursements	-	-	-	-
TOTAL RECEIPTS	285	110	2,775	8,280
EXPENDITURES				
Contractual services	-	600	-	13,117
RECEIPTS OVER (UNDER) EXPENDITURES	285	(490)	2,775	(4,837)
UNENCUMBERED CASH, BEGINNING	992	1,277	5,185	7,960
UNENCUMBERED CASH, ENDING	<u>\$ 1,277</u>	<u>\$ 787</u>	<u>\$ 7,960</u>	<u>\$ 3,123</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-21

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Register of Deeds technology fees	\$ 8,385	\$ 11,167	\$ -	\$ -
County Clerk technology fees	-	-	2,053	2,786
TOTAL RECEIPTS	8,385	11,167	2,053	2,786
EXPENDITURES				
Contractual services	-	8,466	1,388	-
RECEIPTS OVER (UNDER) EXPENDITURES	8,385	2,701	665	2,786
UNENCUMBERED CASH, BEGINNING	54,050	62,435	8,170	8,835
UNENCUMBERED CASH, ENDING	<u>\$ 62,435</u>	<u>\$ 65,136</u>	<u>\$ 8,835</u>	<u>\$ 11,621</u>

WASHINGTON COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-22

	COVID Grant	
	2020	2021
RECEIPTS		
Grants	\$ 1,066,274	\$ 525,026
EXPENDITURES		
Contractual services	1,066,274	22
RECEIPTS OVER (UNDER) EXPENDITURES	-	525,004
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ 525,004

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2021

(With Comparative Actual Totals For the Prior Year Ended December 31, 2020)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 543,330	\$ 542,293
Interest	196	12
Refunds	-	-
	<u>543,526</u>	<u>542,305</u>
TOTAL RECEIPTS		
EXPENDITURES		
Bond principal	235,000	240,000
Bond interest	308,700	301,650
Fees	650	650
	<u>544,350</u>	<u>542,300</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	(824)	5
UNENCUMBERED CASH, BEGINNING	<u>7,934</u>	<u>7,110</u>
UNENCUMBERED CASH, ENDING	<u>\$ 7,110</u>	<u>\$ 7,115</u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 11,106,248	\$ 18,145,154	\$ 17,200,488	\$ 12,050,914
Delinquent real estate tax	24,497	196,448	182,503	38,442
Delinquent personal tax	597	19,738	17,903	2,432
Delinquent watercraft tax	35	189	223	1
Special city/county highway tax	1	116,797	-	116,798
Motor vehicle tax	226,958	988,603	1,030,893	184,668
Watercraft tax	4,893	6,670	6,959	4,604
Neighborhood Revitalization	-	96,745	96,745	-
Commercial vehicle fees	1,303	56,852	58,155	-
TOTAL DISTRIBUTABLE FUNDS	11,364,532	19,627,196	18,593,869	12,397,859
STATE FUNDS				
State educational building	-	122,385	122,385	-
State institutional building	-	61,192	61,192	-
State motor vehicle tax	-	13,313	13,313	-
State Heritage Trust	1,123	5,568	4,971	1,720
State candidate filing fee	400	-	400	-
Motor vehicle registration	1	685,831	685,831	1
Game licenses	172	11,540	11,712	-
CMB stamps	-	50	50	-
Drivers' license fees	-	13,830	13,830	-
Compensating use and sales tax	-	645,500	645,500	-
TOTAL STATE FUNDS	1,696	1,559,209	1,559,184	1,721
SUBDIVISION FUNDS				
School districts	-	5,676,871	5,676,935	(64)
Townships	11,434	1,548,015	1,538,448	21,001
Cemeteries	-	73,251	73,251	-
Cities	-	1,263,759	1,263,768	(9)
River Valley Extension	-	268,596	268,596	-
Fire districts	-	196,856	196,856	-
NCK Library	-	163,228	163,228	-
Watershed districts	-	6,446	6,446	-
Hanover hospital and Palmer building	-	385,080	385,080	-
TOTAL SUBDIVISION FUNDS	11,434	9,582,102	9,572,608	20,928
OTHER AGENCY FUNDS				
CERT grant	236	-	-	236
Payroll clearing	2,554	1,514,090	1,515,951	693
Checking Accounts				
District Court	16,830	270,179	269,650	17,359
Law Library	5,108	5,215	998	9,325
Inmate Commissary	61,157	173,620	135,130	99,647
FSA funds	12,548	24,309	27,307	9,550
Health Department - Electronic funds	-	573,571	573,571	-
TOTAL OTHER AGENCY FUNDS	98,433	2,560,984	2,522,607	136,810
TOTAL ALL AGENCY FUNDS	\$ 11,476,095	\$ 33,329,490	\$ 32,248,267	\$ 12,557,318