WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2023



WASHINGTON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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, 2023, 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, 2023, 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, 2023, 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.

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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 the *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, 2022 (not presented herein), and have issued our report thereon dated August 10, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 19, 2024

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 2,589,265	$ 6,717,138	$ 7,432,162	$ 1,874,241	$ 464,262	$ 2,338,503
Special Purpose Funds						
Road and Bridge	615,891	8,046,725	3,044,358	5,618,258	64,452	5,682,710
Noxious Weed	185,807	299,547	261,562	223,792	497	224,289
County Health	47,346	411,135	416,128	42,353	12,822	55,175
Vegetation Management	26,762	30,474	5,886	51,350	-	51,350
Special Bridge	543,874	-	543,874	-	-	-
Emergency 911	7,759	-	100	7,659	-	7,659
Wireless 911	90,118	295	17,495	72,918	-	72,918
Washington County 911	110,002	60,354	43,638	126,718	1,249	127,967
Special Alcohol and Drug Program	4,078	4,067	3,948	4,197	-	4,197
Special Parks and Recreation	6,110	2,126	-	8,236	-	8,236
Tourist and Promotion	18,722	24,808	13,418	30,112	100	30,212
Special Road and Bridge Machinery	981,487	600,000	692,815	888,672	-	888,672
Multi-Use Equipment	450,240	50,000	176,560	323,680	-	323,680
Multi-Use Capital Improvement	1,705,177	320,000	110,179	1,914,998	21,281	1,936,279
County Treasurer Technology	1,278	2,309	-	3,587	-	3,587
Finger Print	13,967	2,230	-	16,197	-	16,197
Offender Registration	6,660	1,100	-	7,760	-	7,760
Emergency Management Performance Grant	72,171	-	72,171	-	-	-
Treasurer's Auto Special	45,365	63,765	49,006	60,124	-	60,124
Municipalities Fight Addiction	1,015	9,366	-	10,381	-	10,381
Airport Memorial	285	-	-	285	-	285
Attorney Special	22,331	1,671	-	24,002	-	24,002
Prosecuting Attorney	15,960	543	-	16,503	-	16,503
VIN Inspection Fee	35,332	8,860	4,930	39,262	-	39,262
Concealed Carry	1,884	98	-	1,982	-	1,982
Juvenile Intervention	1,097	168	-	1,265	-	1,265
Special Law Enforcement	8,582	1,710	-	10,292	-	10,292
Register of Deeds Technology	41,964	9,374	-	51,338	-	51,338
County Clerk Technology	9,183	2,309	9,295	2,197	-	2,197
Nextera	448,900	119,175	-	568,075	-	568,075
ARPA	794,301	-	231,317	562,984	-	562,984
Road and Bridge Special Projects	-	3,270,982	-	3,270,982	-	3,270,982
Bond and Interest Fund						
Public Building Commission - Bond and Interest	11,653	537,212	547,544	1,321	-	1,321
TOTAL FINANCIAL REPORTING ENTITY	$ 8,914,566	$ 20,597,541	$ 13,676,386	$ 15,835,721	$ 564,663	$ 16,400,384

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

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

COMPOSITION OF CASH	
Checking accounts	$ 3,908,906
Certificates of deposit	2,000,000
Federal government obligations	1,321
Kansas Municipal Investment Pool	24,100,000
Cash and cash items	142,304
	30,152,531
Other accounts	
Checking Accounts	
Law Library	11,877
Inmate Commissary	174,855
FSA funds	13,706
Health Department - Electronic funds	-
	200,438
TOTAL CASH	30,352,969
AGENCY FUNDS PER SCHEDULE 3	(13,952,585)
TOTAL FINANCIAL REPORTING ENTITY	$ 16,400,384

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

WASHINGTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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* 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 not hold a revenue neutral rate hearing for the 2023 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, 2023.

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

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, 2023, were $2,000,000, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled $250,000, an Irrevocable Letter of Credit with FHLBank totaled $1,000,000, and permittable securities pledged for these deposits totaled $532,636, resulting in $217,364 in funds at risk at December 31, 2023.

K.S.A. 8-145 requires the County Treasurer to transfer the remaining balance of the Treasurer's Motor Vehicle Fund at year end to the General Fund by June 1st of the subsequent year. The County Treasurer did not transfer the remaining balance of the Treasurer's Motor Vehicle Fund at December 31, 2022, to the General Fund during 2023.

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 (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, 2023, the County's carrying amount of deposits was $6,109,344 and the bank balance was $6,511,367. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $704,908 was covered by FDIC insurance, and $5,589,095 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining balance of $217,364 was unsecured.

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 KMIP.

As of December 31, 2023, the County had the following investments:

Investment Type	Fair Value	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 24,111,195	$ 24,100,000	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, 2023, the Washington County Public Building Commission had the following investments:

Investment Type	Fair Value	Carrying Value	Rating
Federated Government Obligations Fund	$ 1,321	$ 1,321	S&P AAAm

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in KMIP are diverse according to the polices of the investment pool.

NOTE 4—LEASES

Washington County Hospital and Law Enforcement Center

The County receives rental payments from the Washington County Hospital and the Law Enforcement Center for payment of revenue bonds. During the year ended December 31, 2023, the County received rental payments in the amount of $535,559.

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
2024	$ 455,944	$ 89,800	$ 545,744
2025	453,294	86,600	539,894
2026	455,494	88,400	543,894
2027	457,394	-	457,394
2028	453,994	-	453,994
Thereafter	6,070,643	-	6,070,643
	$ 8,346,763	$ 264,800	$ 8,611,563

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
Finance Leases				
2023 Caterpillar Motor Grader	5.48%	09/05/23	369,331	06/15/28
2024 John Deere Motor Grader	5.38%	11/20/23	395,700	06/15/28

All equipment under finance leases has been pledged to secure the payment of those leases.

Changes in long-term debt of the County for the year ended December 31, 2023, 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	$ 325,000	$ -	$ 80,000	$ 245,000	$ 13,000
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,390,000	-	245,000	6,145,000	208,294
Total Revenue Bonds	6,715,000	-	325,000	6,390,000	221,294
Finance Leases					
2023 Motor Grader	-	369,331	36,617	332,713	5,678
2024 Motor Grader	-	395,700	43,285	352,415	1,458
Total Finance Leases	-	765,031	79,902	685,128	7,136
Total Debt	$ 6,715,000	$ 765,031	$ 404,902	$ 7,075,128	$ 228,430

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
2024	$ 335,000	$ 210,744
2025	340,000	199,894
2026	355,000	188,894
2027	280,000	177,394
2028	285,000	168,994
2029-2033	1,560,000	710,763
2034-2038	1,815,000	448,700
2039-2042	1,420,000	116,180
	$ 6,390,000	$ 2,221,563

Finance Leases	Principal	Interest
2024	$ 138,449	$ 35,628
2025	146,171	27,906
2026	154,269	19,808
2027	162,815	11,261
2028	83,424	2,284
	$ 685,128	$ 96,887

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, 2023, included the following:

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

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $277,253 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,131,899. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 publicly 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, 2023, was $201,357.

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.

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, 2023.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2023 were as follows:

From Fund	To Fund	Statutory Authority	Amount
General			
Sheriff	Multi-Use Equipment	K.S.A. 19-119	$ 10,000
Jail	Multi-Use Equipment	K.S.A. 19-119	5,000
Appraiser	Multi-Use Equipment	K.S.A. 19-119	25,000
Noxious Weed	Multi-Use Equipment	K.S.A. 19-119	10,000
General			
Sheriff	Multi-Use Capital Improvement	K.S.A. 19-120	5,000
Jail	Multi-Use Capital Improvement	K.S.A. 19-120	5,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	300,000
Noxious Weed	Multi-Use Capital Improvement	K.S.A. 19-120	10,000
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141-g	600,000
Emergency Management Performance Grant	General	Resolution	64,956
CERT	General	Resolution	236
Special Bridge	Road and Bridge	Resolution	343,384

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, 2023, the County's share of the tax rebates totaled $159,980.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 7,565,203	$ -	$ 7,565,203	$ 7,432,162	$ (133,041)
Special Purpose Funds					
Road and Bridge	3,741,000	-	3,741,000	3,044,358	(696,642)
Noxious Weed	318,950	-	318,950	261,562	(57,388)
County Health	451,000	-	451,000	416,128	(34,872)
Vegetation Management	86,541	-	86,541	5,886	(80,655)
Special Bridge	597,668	-	597,668	543,874	(53,794)
Emergency 911	7,628	-	7,628	100	(7,528)
Wireless 911	90,035	-	90,035	17,495	(72,540)
Washington County 911	153,636	-	153,636	43,638	(109,998)
Special Alcohol and Drug Program	4,014	-	4,014	3,948	(66)
Special Parks and Recreation	7,836	-	7,836	-	(7,836)
Tourist and Promotion	19,192	-	19,192	13,418	(5,774)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 5,780,754	$ 5,196,108	$ 5,040,669	$ 155,439
Intergovernmental	1,555	2,126	2,005	121
Licenses, fees, and permits	367,580	545,418	255,500	289,918
Use of money and property	69,881	409,889	10,375	399,514
Reimbursements and other	452,900	498,405	324,334	174,071
Transfers in	35,000	65,192	10,000	55,192
TOTAL RECEIPTS	6,707,670	6,717,138	$ 5,642,883	$ 1,074,255
EXPENDITURES				
County Commission	72,949	76,623	$ 74,875	$ 1,748
County Clerk	125,202	136,788	157,000	(20,212)
County Treasurer	143,534	149,499	156,000	(6,501)
County Attorney	189,892	219,417	214,000	5,417
Register of Deeds	88,671	140,910	107,000	33,910
Clerk of District Court	65,702	69,612	80,779	(11,167)
Courthouse (general expense)	333,653	298,169	255,000	43,169
Appraiser	190,353	230,323	243,224	(12,901)
Jail	752,763	785,484	808,785	(23,301)
Emergency preparedness	49,489	51,616	52,590	(974)
Communications	292,332	282,364	305,820	(23,456)
Janitor	38,303	43,067	52,698	(9,631)
Election	62,547	47,102	103,400	(56,298)
Tourism	17,753	14,619	21,050	(6,431)
Airport maintenance	5,329	5,491	10,000	(4,509)
Sheriff	578,791	702,953	695,980	6,973
Coroner	20,961	24,535	15,000	9,535
Employee benefits	1,885,940	2,440,598	2,557,000	(116,402)
Sanitarian	44,162	45,201	43,752	1,449
Solid waste	582,766	657,692	594,500	63,192
Appropriations	988,317	1,010,099	1,016,750	(6,651)
TOTAL EXPENDITURES	6,529,409	7,432,162	$ 7,565,203	$ (133,041)
RECEIPTS OVER (UNDER) EXPENDITURES	178,261	(715,024)		
UNENCUMBERED CASH, BEGINNING	2,411,004	2,589,265		
UNENCUMBERED CASH, ENDING	$ 2,589,265	$ 1,874,241		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF RECEIPTS

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 5,461,825	$ 4,892,728	$ 4,792,379	$ 100,349
Delinquent tax	26,473	34,918	10,000	24,918
Motor vehicle tax	274,002	283,606	261,305	22,301
Recreational vehicle tax	5,523	6,316	4,673	1,643
16/20M vehicle tax	42,400	44,454	46,301	(1,847)
Commercial vehicle fees	16,388	17,750	15,365	2,385
Watercraft tax	1,788	1,469	1,625	(156)
Intangible tax	15,855	10,782	8,645	2,137
Neighborhood revitalization	(63,500)	(95,915)	(99,624)	3,709
TOTAL TAXES	5,780,754	5,196,108	5,040,669	155,439
INTERGOVERNMENTAL				
Local alcoholic liquor	1,555	2,126	2,005	121
LICENSES, FEES, AND PERMITS				
Redemption charges	37,695	38,189	10,000	28,189
Clerk of District Court fees	1,851	3,093	500	2,593
Recycling income	34,880	23,651	20,000	3,651
Solid waste fees	204,460	387,141	150,000	237,141
Officers' fees	88,694	93,344	75,000	18,344
TOTAL LICENSES, FEES, AND PERMITS	367,580	545,418	255,500	289,918
USE OF MONEY AND PROPERTY				
Interest on investments	62,850	403,136	4,000	399,136
Rent	6,550	6,300	6,375	(75)
Other interest	481	453	-	453
TOTAL USE OF MONEY AND PROPERTY	69,881	409,889	10,375	399,514
REIMBURSEMENTS AND OTHER				
Contract law	11,000	10,500	12,200	(1,700)
Inmate housing	351,784	299,350	250,000	49,350
Sanitarian	63,245	55,952	60,134	(4,182)
Washington County Hospital reimbursement	-	-	-	-
Reimbursement from Multi-Use Capital Improvement Fund	-	66,000	-	66,000
Other collections and reimbursements	26,871	66,603	2,000	64,603
TOTAL REIMBURSEMENTS AND OTHER	452,900	498,405	324,334	174,071
TRANSFERS IN				
Transfers in	-	-	-	-
Transfer from:				
Emergency Management Performance Grant Fund	-	64,956	-	64,956
CERT Fund	-	236	-	236
Treasurer's Auto Special Fund	10,000	-	10,000	(10,000)
Multi-Use Equipment Fund	25,000	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL TRANSFERS IN	35,000	65,192	10,000	55,192
TOTAL RECEIPTS	$ 6,707,670	$ 6,717,138	$ 5,642,883	$ 1,074,255

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 69,632	$ 73,112	$ 70,875	$ 2,237
Contractual services	3,317	3,446	3,500	(54)
Commodities	-	65	500	(435)
Capital outlay	-	-	-	-
TOTAL COUNTY COMMISSION	72,949	76,623	74,875	1,748
COUNTY CLERK				
Personal services	113,159	127,828	130,000	(2,172)
Contractual services	7,209	5,711	20,000	(14,289)
Commodities	4,834	3,249	7,000	(3,751)
Capital outlay	-	-	-	-
TOTAL COUNTY CLERK	125,202	136,788	157,000	(20,212)
COUNTY TREASURER				
Personal services	121,319	122,442	130,000	(7,558)
Contractual services	15,062	13,605	17,000	(3,395)
Commodities	7,153	13,452	9,000	4,452
Capital outlay	-	-	-	-
TOTAL COUNTY TREASURER	143,534	149,499	156,000	(6,501)
COUNTY ATTORNEY				
Personal services	175,391	201,440	190,000	11,440
Contractual services	10,072	16,318	17,000	(682)
Commodities	4,429	1,659	7,000	(5,341)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	189,892	219,417	214,000	5,417
REGISTER OF DEEDS				
Personal services	68,699	69,266	85,000	(15,734)
Contractual services	17,254	69,497	18,000	51,497
Commodities	2,718	2,147	4,000	(1,853)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL REGISTER OF DEEDS	88,671	140,910	107,000	33,910

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Personal services	$ -	$ -	$ -	$ -
Contractual services	52,194	66,904	68,800	(1,896)
Commodities	7,718	2,708	8,100	(5,392)
Capital outlay	5,790	-	3,879	(3,879)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL CLERK OF DISTRICT COURT	65,702	69,612	80,779	(11,167)
COURTHOUSE (general expense)				
Contractual services	274,141	255,979	150,000	105,979
Commodities	24,121	42,190	30,000	12,190
Capital outlay	7,163	-	75,000	(75,000)
Reimburse County Health Fund	28,228	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL COURTHOUSE (general expense)	333,653	298,169	255,000	43,169
APPRAISER				
Personal services	104,096	107,002	114,424	(7,422)
Contractual services	74,806	87,970	86,800	1,170
Commodities	11,451	10,351	40,000	(29,649)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	25,000	2,000	23,000
TOTAL APPRAISER	190,353	230,323	243,224	(12,901)
JAIL				
Personal services	478,367	516,318	546,235	(29,917)
Contractual services	166,633	159,398	160,150	(752)
Commodities	106,982	99,535	100,000	(465)
Capital outlay	-	-	1,300	(1,300)
Juvenile detention	781	233	1,100	(867)
Transfer to:				
Multi-Use Equipment Fund	-	5,000	-	5,000
Multi-Use Capital Improvement Fund	-	5,000	-	5,000
TOTAL JAIL	752,763	785,484	808,785	(23,301)
EMERGENCY PREPAREDNESS				
Personal services	40,675	39,227	41,590	(2,363)
Contractual services	3,474	3,186	4,500	(1,314)
Commodities	3,238	8,165	1,500	6,665
Capital outlay	2,102	1,038	5,000	(3,962)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EMERGENCY PREPAREDNESS	49,489	51,616	52,590	(974)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMMUNICATIONS				
Personal services	$ 280,479	$ 267,246	$ 286,400	$ (19,154)
Contractual services	9,178	9,826	13,470	(3,644)
Commodities	2,675	5,292	5,950	(658)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL COMMUNICATIONS	292,332	282,364	305,820	(23,456)
JANITOR				
Personal services	34,867	36,922	40,698	(3,776)
Contractual services	-	-	1,500	(1,500)
Commodities	3,436	6,145	10,500	(4,355)
Capital outlay	-	-	-	-
TOTAL JANITOR	38,303	43,067	52,698	(9,631)
ELECTION				
Personal services	12,727	13,363	13,400	(37)
Contractual services	19,107	21,939	40,000	(18,061)
Commodities	30,713	11,800	50,000	(38,200)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL ELECTION	62,547	47,102	103,400	(56,298)
TOURISM				
Personal services	16,013	13,250	14,300	(1,050)
Contractual services	911	1,114	5,800	(4,686)
Commodities	829	255	450	(195)
Capital outlay	-	-	500	(500)
TOTAL TOURISM	17,753	14,619	21,050	(6,431)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
AIRPORT MAINTENANCE				
Contractual services	$ 5,085	$ 5,190	$ 10,000	$ (4,810)
Commodities	244	301	-	301
TOTAL AIRPORT MAINTENANCE	5,329	5,491	10,000	(4,509)
SHERIFF				
Personal services	382,433	496,925	490,000	6,925
Contractual services	80,149	72,306	66,480	5,826
Commodities	81,419	118,722	100,000	18,722
Capital outlay	34,790	-	39,500	(39,500)
Transfer to:				
Multi-Use Equipment Fund	-	10,000	-	10,000
Multi-Use Capital Improvement Fund	-	5,000	-	5,000
TOTAL SHERIFF	578,791	702,953	695,980	6,973
CORONER				
Contractual services	20,961	24,535	15,000	9,535
EMPLOYEE BENEFITS				
Social Security	240,385	250,244	255,000	(4,756)
Retirement	297,491	309,625	329,000	(19,375)
Medical insurance	1,246,127	1,587,649	1,805,000	(217,351)
Health claims	-	177,001	-	177,001
Advance insurance	17,683	16,939	18,000	(1,061)
FSA	1,080	-	30,000	(30,000)
Kansas unemployment	37,239	2,060	20,000	(17,940)
Workers' compensation	45,935	97,080	100,000	(2,920)
TOTAL EMPLOYEE BENEFITS	1,885,940	2,440,598	2,557,000	(116,402)
SANITARIAN				
Personal services	37,543	39,664	38,384	1,280
Contractual services	2,078	1,814	2,943	(1,129)
Commodities	4,541	3,723	2,425	1,298
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL SANITARIAN	44,162	45,201	43,752	1,449

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SOLID WASTE				
Personal services	$ 305,544	$ 294,525	$ 220,000	$ 74,525
Contractual services	183,115	292,621	229,000	63,621
Commodities	94,107	70,546	65,500	5,046
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	40,000	(40,000)
Multi-Use Capital Improvement Fund	-	-	40,000	(40,000)
TOTAL SOLID WASTE	582,766	657,692	594,500	63,192
APPROPRIATIONS				
Senior citizens	74,000	74,000	74,000	-
Economic development	120,000	120,383	120,000	383
Conservation district	40,000	40,000	40,000	-
Historical museum	24,750	24,750	24,750	-
County hospital maintenance	350,000	365,000	365,000	-
County fair	75,000	66,667	75,000	(8,333)
Pawnee Mental Health	55,000	56,500	56,500	-
Twin Valley Development Services	48,000	48,000	48,000	-
North Central Regional Planning	3,500	3,500	3,500	-
Three Rivers	5,000	-	-	-
NEK-AAA	1,500	1,500	1,500	-
Rural Opportunity Zone	10,500	10,500	10,500	-
Twin Valley Transportation	31,067	26,599	25,000	1,599
Silver Haired Legislator	500	500	500	-
Ambulance contract	149,500	172,200	172,500	(300)
TOTAL APPROPRIATIONS	988,317	1,010,099	1,016,750	(6,651)
TOTAL EXPENDITURES	$ 6,529,409	$ 7,432,162	$ 7,565,203	$ (133,041)

WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,674,825	$ 2,900,815	$ 2,841,322	$ 59,493
Delinquent tax	15,717	20,359	5,000	15,359
Motor vehicle tax	158,628	143,454	127,978	15,476
Recreational vehicle tax	3,186	3,183	2,288	895
16/20M vehicle tax	28,378	24,734	22,676	2,058
Commercial vehicle fees	9,118	8,730	7,526	1,204
Watercraft tax	995	720	796	(76)
Reimbursements	282,465	-	90,000	(90,000)
Special City and County Highway Fuel Tax	414,661	403,917	452,475	(48,558)
Local sales tax	-	3,031,637	-	3,031,637
Miscellaneous	-	305,014	-	305,014
Sale of equipment	-	55,380	-	55,380
TC Energy reimbursements	-	862,264	-	862,264
Neighborhood revitalization	(31,100)	(56,866)	(56,597)	(269)
Transfer from - Special Bridge	-	343,384	-	343,384
TOTAL RECEIPTS	3,556,873	8,046,725	$ 3,493,464	$ 4,553,261
EXPENDITURES				
Personal services	755,709	729,326	$ 850,000	$ (120,674)
Contractual services	350,622	281,931	605,000	(323,069)
Commodities	2,496,600	1,133,101	2,286,000	(1,152,899)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	-	300,000	-	300,000
Special Road and Bridge Machinery Fund	-	600,000	-	600,000
TOTAL EXPENDITURES	3,602,931	3,044,358	$ 3,741,000	$ (696,642)
RECEIPTS OVER (UNDER) EXPENDITURES	(46,058)	5,002,367		
UNENCUMBERED CASH, BEGINNING	661,949	615,891		
UNENCUMBERED CASH, ENDING	$ 615,891	$ 5,618,258		

WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ (33)	$ 222,913	$ 218,318	$ 4,595
Delinquent tax	857	914	-	914
Motor vehicle tax	10,015	2,485	-	2,485
Recreational vehicle tax	202	49	-	49
16/20M vehicle tax	1,585	1,616	-	1,616
Commercial vehicle fees	596	20	-	20
Watercraft tax	65	-	-	-
Chemical sales and reimbursements	89,785	72,887	30,000	42,887
Miscellaneous	4,790	3,033	-	3,033
Transfer from:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
Neighborhood revitalization	-	(4,370)	(2,937)	(1,433)
TOTAL RECEIPTS	107,862	299,547	$ 245,381	$ 54,166
EXPENDITURES				
Personal services	56,330	78,640	$ 90,000	$ (11,360)
Contractual services	9,930	14,604	16,100	(1,496)
Commodities	79,768	148,318	162,850	(14,532)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	10,000	25,000	(15,000)
Multi-Use Capital Improvement Fund	-	10,000	25,000	(15,000)
TOTAL EXPENDITURES	146,028	261,562	$ 318,950	$ (57,388)
RECEIPTS OVER (UNDER) EXPENDITURES	(38,166)	37,985		
UNENCUMBERED CASH, BEGINNING	223,973	185,807		
UNENCUMBERED CASH, ENDING	$ 185,807	$ 223,792		

WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 47,964	$ 144,294	$ 141,324	$ 2,970
Delinquent tax	243	533	-	533
Motor vehicle tax	1,149	2,248	2,293	(45)
Recreational vehicle tax	24	51	41	10
16/20M vehicle tax	(3)	233	406	(173)
Commercial vehicle fees	86	154	135	19
Watercraft tax	9	13	14	(1)
Reimbursements and grants	458,599	266,438	310,000	(43,562)
Reimbursement from General Fund	28,228	-	-	-
Transfer from:				
Multi-Use Capital Improvement Fund	10,848	-	-	-
Multi-Use Equipment Fund	5,476	-	-	-
Neighborhood revitalization	(558)	(2,829)	(3,213)	384
TOTAL RECEIPTS	552,065	411,135	$ 451,000	$ (39,865)
EXPENDITURES				
Personal services	188,677	143,375	$ 210,000	$ (66,625)
Contractual services	77,985	69,987	103,000	(33,013)
Commodities	228,369	202,766	128,000	74,766
Capital outlay	-	-	5,000	(5,000)
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	5,000	(5,000)
TOTAL EXPENDITURES	495,031	416,128	$ 451,000	$ (34,872)
RECEIPTS OVER (UNDER) EXPENDITURES	57,034	(4,993)		
UNENCUMBERED CASH, BEGINNING	(9,688)	47,346		
UNENCUMBERED CASH, ENDING	$ 47,346	$ 42,353		

WASHINGTON COUNTY, KANSAS

VEGETATION MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements	$ 29,221	$ 30,474	$ 45,000	$ (14,526)
EXPENDITURES				
Commodities	63,897	5,886	$ 86,541	$ (80,655)
RECEIPTS OVER (UNDER) EXPENDITURES	(34,676)	24,588		
UNENCUMBERED CASH, BEGINNING	61,438	26,762		
UNENCUMBERED CASH, ENDING	$ 26,762	$ 51,350		

WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Local sales tax	$ 622,118	$ -	$ 400,000	$ (400,000)
Reimbursements	-	-	-	-
TOTAL RECEIPTS	622,118	-	$ 400,000	$ (400,000)
EXPENDITURES				
Contractual services	249,929	5,766	$ 597,668	$ (591,902)
Commodities	149,126	194,724	-	194,724
Transfer to - Road and Bridge	-	343,384	-	343,384
TOTAL EXPENDITURES	399,055	543,874	$ 597,668	$ (53,794)
RECEIPTS OVER (UNDER) EXPENDITURES	223,063	(543,874)		
UNENCUMBERED CASH, BEGINNING	320,811	543,874		
UNENCUMBERED CASH, ENDING	$ 543,874	$ -		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 131	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	100	$ 7,628	$ (7,528)
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	100	$ 7,628	$ (7,528)
RECEIPTS OVER (UNDER) EXPENDITURES	131	(100)		
UNENCUMBERED CASH, BEGINNING	7,628	7,759		
UNENCUMBERED CASH, ENDING	$ 7,759	$ 7,659		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 83	$ 295	$ -	$ 295
EXPENDITURES				
Contractual services	-	17,495	$ -	$ 17,495
Commodities	-	-	90,035	(90,035)
TOTAL EXPENDITURES	-	17,495	$ 90,035	$ (72,540)
RECEIPTS OVER (UNDER) EXPENDITURES	83	(17,200)		
UNENCUMBERED CASH, BEGINNING	90,035	90,118		
UNENCUMBERED CASH, ENDING	$ 90,118	$ 72,918		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 57,501	$ 60,354	$ 60,000	$ 354
Interest income	-	-	-	-
TOTAL RECEIPTS	57,501	60,354	$ 60,000	$ 354
EXPENDITURES				
Contractual services	40,697	41,220	$ 153,136	$ (111,916)
Commodities	938	2,418	500	1,918
TOTAL EXPENDITURES	41,635	43,638	$ 153,636	$ (109,998)
RECEIPTS OVER (UNDER) EXPENDITURES	15,866	16,716		
UNENCUMBERED CASH, BEGINNING	94,136	110,002		
UNENCUMBERED CASH, ENDING	$ 110,002	$ 126,718		

WASHINGTON COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,699	$ 4,067	$ 4,014	$ 53
EXPENDITURES				
Contractual services	3,600	3,948	$ 4,014	$ (66)
RECEIPTS OVER (UNDER) EXPENDITURES	1,099	119		
UNENCUMBERED CASH, BEGINNING	2,979	4,078		
UNENCUMBERED CASH, ENDING	$ 4,078	$ 4,197		

WASHINGTON COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 1,555	$ 2,126	$ 2,005	$ 121
EXPENDITURES				
Contractual services	-	-	$ 7,836	$ (7,836)
RECEIPTS OVER (UNDER) EXPENDITURES	1,555	2,126		
UNENCUMBERED CASH, BEGINNING	4,555	6,110		
UNENCUMBERED CASH, ENDING	$ 6,110	$ 8,236		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 10,088	$ 24,808	$ 6,000	$ 18,808
EXPENDITURES				
Contractual services	8,558	13,418	$ 19,192	$ (5,774)
RECEIPTS OVER (UNDER) EXPENDITURES	1,530	11,390		
UNENCUMBERED CASH, BEGINNING	17,192	18,722		
UNENCUMBERED CASH, ENDING	$ 18,722	$ 30,112		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2022	2023	2022	2023
RECEIPTS				
Operating transfers in	$ -	$ 600,000	$ 62,500	$ 50,000
Reimbursements	-	-	-	-
Transfer from - Multi-Use Capital Improvement Fund	-	-	-	-
Sale of equipment	-	-	6,500	-
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	600,000	69,000	50,000
EXPENDITURES				
Contractual services	74,440	692,815	-	-
Capital outlay	-	-	137,696	176,560
Operating transfers out	-	-	5,476	-
TOTAL EXPENDITURES	74,440	692,815	143,172	176,560
RECEIPTS OVER (UNDER) EXPENDITURES	(74,440)	(92,815)	(74,172)	(126,560)
UNENCUMBERED CASH, BEGINNING	1,055,927	981,487	524,412	450,240
UNENCUMBERED CASH, ENDING	$ 981,487	$ 888,672	$ 450,240	$ 323,680

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-14

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2022	2023	2022	2023
RECEIPTS				
Operating transfers in	$ -	$ 320,000	$ -	$ -
Fees	-	-	2,378	2,309
TOTAL RECEIPTS	-	320,000	2,378	2,309
EXPENDITURES				
Contractual services	-	-	7,465	-
Capital outlay	7,307	44,179	-	-
Operating transfers out	35,848	-	-	-
Reimburse General Fund	-	66,000	-	-
Transfer to - Multi-Use Equipment Fund	62,500	-	-	-
TOTAL EXPENDITURES	105,655	110,179	7,465	-
RECEIPTS OVER (UNDER) EXPENDITURES	(105,655)	209,821	(5,087)	2,309
UNENCUMBERED CASH, BEGINNING	1,810,832	1,705,177	6,365	1,278
UNENCUMBERED CASH, ENDING	$ 1,705,177	$ 1,914,998	$ 1,278	$ 3,587

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 2,893	$ 2,230	$ 1,100	$ 1,100
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,893	2,230	1,100	1,100
UNENCUMBERED CASH, BEGINNING	11,074	13,967	5,560	6,660
UNENCUMBERED CASH, ENDING	$ 13,967	$ 16,197	$ 6,660	$ 7,760

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2022	2023	2022	2023
RECEIPTS				
State of Kansas grant	$ 29,734	$ -	$ -	$ -
Fees	-	-	62,093	63,765
TOTAL RECEIPTS	29,734	-	62,093	63,765
EXPENDITURES				
Personal services	-	7,215	33,640	34,610
Contractual services	-	-	2,956	3,200
Commodities	-	-	8,015	11,196
Transfer to - General Fund	-	64,956	10,000	-
TOTAL EXPENDITURES	-	72,171	54,611	49,006
RECEIPTS OVER (UNDER) EXPENDITURES	29,734	(72,171)	7,482	14,759
UNENCUMBERED CASH, BEGINNING	42,437	72,171	37,883	45,365
UNENCUMBERED CASH, ENDING	$ 72,171	$ -	$ 45,365	$ 60,124

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-17

	Municipalities Fight Addiction Fund		Airport Memorial Fund	
	2022	2023	2022	2023
RECEIPTS				
Grants received	$ 1,015	$ 9,366	$ -	$ -
Donations	-	-	-	-
TOTAL RECEIPTS	1,015	9,366	-	-
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,015	9,366	-	-
UNENCUMBERED CASH, BEGINNING	-	1,015	285	285
UNENCUMBERED CASH, ENDING	$ 1,015	$ 10,381	$ 285	$ 285

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-18

	Attorney Special Fund		Prosecuting Attorney Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 1,954	$ 1,671	$ 1,169	$ 543
EXPENDITURES				
Contractual services	-	-	60	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,954	1,671	1,109	543
UNENCUMBERED CASH, BEGINNING	20,377	22,331	14,851	15,960
UNENCUMBERED CASH, ENDING	$ 22,331	$ 24,002	$ 15,960	$ 16,503

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-19

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 9,280	$ 8,860	$ 130	$ 98
EXPENDITURES				
Contractual services	200	4,930	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	9,080	3,930	130	98
UNENCUMBERED CASH, BEGINNING	26,252	35,332	1,754	1,884
UNENCUMBERED CASH, ENDING	$ 35,332	$ 39,262	$ 1,884	$ 1,982

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-20

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 310	$ 168	$ 5,459	$ 1,710
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	310	168	5,459	1,710
UNENCUMBERED CASH, BEGINNING	787	1,097	3,123	8,582
UNENCUMBERED CASH, ENDING	$ 1,097	$ 1,265	$ 8,582	$ 10,292

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-21

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 9,734	$ 9,374	$ 2,462	$ 2,309
EXPENDITURES				
Contractual services	32,906	-	4,900	9,295
RECEIPTS OVER (UNDER) EXPENDITURES	(23,172)	9,374	(2,438)	(6,986)
UNENCUMBERED CASH, BEGINNING	65,136	41,964	11,621	9,183
UNENCUMBERED CASH, ENDING	$ 41,964	$ 51,338	$ 9,183	$ 2,197

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-22

	Nextera		ARPA	
	2022	2023	2022	2023
RECEIPTS				
In lieu of tax	$ 448,900	$ 119,175	$ -	$ -
Grants	-	-	525,026	-
TOTAL RECEIPTS	448,900	119,175	525,026	-
EXPENDITURES				
Contractual services	-	-	255,729	231,317
RECEIPTS OVER (UNDER) EXPENDITURES	448,900	119,175	269,297	(231,317)
UNENCUMBERED CASH, BEGINNING	-	448,900	525,004	794,301
UNENCUMBERED CASH, ENDING	$ 448,900	$ 568,075	$ 794,301	$ 562,984

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-23

	Road and Bridge Special Projects	
	2022	2023
RECEIPTS		
TC Energy reimbursements	$ -	$ 3,270,982
Grants	-	-
TOTAL RECEIPTS	-	3,270,982
EXPENDITURES		
Personal services	-	-
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,270,982
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 3,270,982

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-24

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 549,089	$ 535,559
Interest	539	1,653
Refunds	10	-
TOTAL RECEIPTS	549,638	537,212
EXPENDITURES		
Bond principal	250,000	325,000
Bond interest	294,450	221,294
Fees	650	1,250
TOTAL EXPENDITURES	545,100	547,544
RECEIPTS OVER (UNDER) EXPENDITURES	4,538	(10,332)
UNENCUMBERED CASH, BEGINNING	7,115	11,653
UNENCUMBERED CASH, ENDING	$ 11,653	$ 1,321

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 12,354,771	$ 19,760,940	$ 19,033,767	$ 13,081,944
Delinquent real estate tax	39,084	97,290	108,863	27,511
Delinquent personal tax	571	19,205	19,063	713
Delinquent watercraft tax	19	563	526	56
Special city/county highway tax	111,952	1,282	-	113,234
Motor vehicle tax	216,636	908,846	909,321	216,161
Recreational vehicle tax	4,177	20,024	20,076	4,125
Watercraft tax	3,723	6,947	5,170	5,500
Bankruptcy tax	776	-	775	1
Neighborhood revitalization	-	331,184	331,184	-
Commercial vehicle fees	1,706	56,895	57,712	889
TOTAL DISTRIBUTABLE FUNDS	12,733,415	21,203,176	20,486,457	13,450,134
STATE FUNDS				
State educational building	-	149,497	149,497	-
State institutional building	-	74,749	74,749	-
State motor vehicle tax	-	13,440	13,440	-
State Heritage Trust	1,096	4,617	4,486	1,227
State candidate filing fee	-	-	-	-
Motor vehicle registration	-	645,645	645,645	-
Game licenses	209	9,527	9,736	-
CMB stamps	-	75	75	-
Drivers' license fees	-	17,351	17,351	-
Compensating use and sales tax	-	915,513	915,513	-
TOTAL STATE FUNDS	1,305	1,830,414	1,830,492	1,227
SUBDIVISION FUNDS				
School districts	-	6,868,086	6,868,086	-
Townships	22,715	1,749,822	1,726,708	45,829
Cemeteries	233	83,416	83,649	-
Cities	-	1,388,329	1,388,329	-
River Valley Extension	-	276,782	276,782	-
Fire districts	-	218,858	218,858	-
NCK Library	-	177,088	177,088	-
Watershed districts	-	6,695	6,692	3
Hanover hospital and Palmer building	-	381,797	381,797	-
TOTAL SUBDIVISION FUNDS	22,948	11,150,873	11,127,989	45,832
OTHER AGENCY FUNDS				
CERT grant	236	-	236	-
Payroll clearing	(296)	1,584,271	1,583,960	15
TC Energy	-	7,500	1,346	6,154
Health Claims Reserve	-	248,785	-	248,785
Checking Accounts				
Law Library	9,381	2,591	95	11,877
Inmate Commissary	160,165	215,423	200,733	174,855
FSA	10,136	204,508	200,938	13,706
Health Department - Electronic funds	-	703,085	703,085	-
TOTAL OTHER AGENCY FUNDS	179,622	2,966,163	2,690,393	455,392
TOTAL ALL AGENCY FUNDS	$ 12,937,290	$ 37,150,626	$ 36,135,331	$ 13,952,585