WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2024

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VOGEL PIERCE FARIS
Chartered

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, 2024, 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated August 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
April 29, 2025

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1,874,241	$ 9,832,380	$ 8,033,255	$ 3,673,366	$ 125,503	$ 3,798,869
Special Purpose Funds						
Road and Bridge	5,618,258	2,714,044	3,638,138	4,694,164	60,932	4,755,096
Noxious Weed	223,792	288,389	293,426	218,755	84,156	302,911
County Health	42,353	437,377	490,487	(10,757)	10,757	-
Vegetation Management	51,350	37,916	1,008	88,258	-	88,258
Emergency 911	7,659	48	-	7,707	-	7,707
Wireless 911	72,918	628	2,064	71,482	-	71,482
Washington County 911	126,718	65,706	117,051	75,373	3,078	78,451
Special Alcohol and Drug Program	4,197	4,669	6,999	1,867	-	1,867
Special Parks and Recreation	8,236	2,441	9,800	877	-	877
Tourist and Promotion	30,112	9,209	5,661	33,660	-	33,660
Special Road and Bridge Machinery	888,672	648,250	807,048	729,874	-	729,874
Multi-Use Equipment	323,680	75,600	102,977	296,303	-	296,303
Multi-Use Capital Improvement	1,914,998	125,000	1,103,828	936,170	-	936,170
County Treasurer Technology	3,587	1,993	-	5,580	-	5,580
Finger Print	16,197	3,659	-	19,856	-	19,856
Offender Registration	7,760	1,180	-	8,940	-	8,940
Economic Development Grant	-	20,000	1,068	18,932	-	18,932
Treasurer's Auto Special	60,124	69,420	129,544	-	-	-
Municipalities Fight Addiction	10,381	10,231	-	20,612	-	20,612
Airport Memorial	285	-	-	285	-	285
Attorney Special	24,002	735	-	24,737	-	24,737
Prosecuting Attorney	16,503	642	90	17,055	-	17,055
VIN Inspection Fee	39,262	9,120	80	48,302	-	48,302
Concealed Carry	1,982	423	-	2,405	-	2,405
Juvenile Intervention	1,265	175	-	1,440	-	1,440
Special Law Enforcement	10,292	-	2,612	7,680	-	7,680
Register of Deeds Technology	51,338	8,301	8,355	51,284	381	51,665
County Clerk Technology	2,197	1,993	-	4,190	-	4,190
Nextera	568,075	119,175	-	687,250	-	687,250
ARPA	562,984	-	245,485	317,499	-	317,499
Sanitarian Grant	-	50,000	10,225	39,775	10,225	50,000
Road and Bridge Special Projects	3,270,982	-	3,270,982	-	-	-
Bond and Interest Fund						
Public Building Commission - Bond and Interest	1,321	547,183	546,994	1,510	-	1,510
TOTAL FINANCIAL REPORTING ENTITY	$ 15,835,721	$ 15,085,887	$ 18,827,177	$ 12,094,431	$ 295,032	$ 12,389,463

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, 2024

COMPOSITION OF CASH	
Checking accounts	$ 3,065,121
Certificates of deposit	2,000,000
Federal government obligations	1,510
Kansas Municipal Investment Pool	19,600,000
Cash and cash items	723,718
	25,390,349
Other accounts	
Checking Accounts	
Law Library	14,385
Inmate Commissary	176,419
Health Department - Electronic funds	-
	190,804
TOTAL CASH	25,581,153
AGENCY FUNDS PER SCHEDULE 3	(13,191,690)
TOTAL FINANCIAL REPORTING ENTITY	$ 12,389,463

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

WASHINGTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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 2024:

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not hold a revenue neutral rate hearing for this year.

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, 2024.

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 $54,550 for the year ended December 31, 2024, a violation of K.S.A. 79-2935, the budget law.

The County Health Fund had a deficit ending unencumbered cash balance of $10,757 for the year ended December 31, 2024. This is a violation of K.S.A. 10-1113, the cash-basis law.

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, 2024, the County's carrying amount of deposits was $5,225,924 and the bank balance was $5,405,704. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $899,820 was covered by FDIC insurance, and $4,505,884 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States Obligations and KMIP.

As of December 31, 2024, the County had the following investments:

Investment Type	Cost	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 19,605,315	$ 19,600,000	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, 2024, the Washington County Public Building Commission had the following investments:

Investment Type	Cost	Carrying Value	Rating
Federated Government Obligations Fund	$ 1,510	$ 1,510	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, 2024, the County received rental payments in the amount of $545,744.

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
2025	$ 453,294	$ 86,600	$ 539,894
2026	455,494	88,400	543,894
2027	457,394	-	457,394
2028	453,994	-	453,994
2029	455,444	-	455,444
Thereafter	5,615,199	-	5,615,199
	$ 7,890,819	$ 175,000	$ 8,065,819

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				
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, 2024, 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	$ 245,000	$ -	$ 80,000	$ 165,000	$ 9,800
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,145,000	-	255,000	5,890,000	200,944
Total Revenue Bonds	6,390,000	-	335,000	6,055,000	210,744
Finance Leases					
2023 Motor Grader	332,713	-	332,713	-	5,144
2024 Motor Grader	352,415	-	71,474	280,941	18,011
Total Finance Leases	685,128	-	404,187	280,941	23,155
Total Debt	$ 7,075,128	$ -	$ 739,187	$ 6,335,941	$ 233,899

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
2025	$ 340,000	$ 199,894
2026	355,000	188,894
2027	280,000	177,394
2028	285,000	168,994
2029	295,000	160,444
2030-2034	1,600,000	663,150
2035-2039	1,880,000	387,344
2040-2042	1,020,000	64,706
	$ 6,055,000	$ 2,010,820

Finance Leases	Principal	Interest
2025	$ 75,371	$ 14,114
2026	79,481	10,005
2027	83,814	5,671
2028	42,275	1,137
	$ 280,941	$ 30,927

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, 2024, 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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $330,723 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,122,596. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024, was $244,794.

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, 2024.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2024 were as follows:

From Fund	To Fund	Statutory Authority	Amount
General			
Jail	Multi-Use Equipment	K.S.A. 19-119	$ 15,000
Appraiser	Multi-Use Equipment	K.S.A. 19-119	25,000
Economic Development	Multi-Use Equipment	K.S.A. 19-119	20,000
Tourism	Multi-Use Equipment	K.S.A. 19-119	10,000
Courthouse	Multi-Use Capital Improvement	K.S.A. 19-120	75,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	50,000
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141-g	500,000
Treasurer's Auto Special	General	K.S.A. 8-145	72,671

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, 2024, the County's share of the tax rebates totaled $188,756.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 8,971,181	$ -	$ 8,971,181	$ 8,033,255	$ (937,926)
Special Purpose Funds					
Road and Bridge	4,824,070	-	4,824,070	3,638,138	(1,185,932)
Noxious Weed	546,435	-	546,435	293,426	(253,009)
County Health	412,500	23,437	435,937	490,487	54,550
Vegetation Management	70,762	-	70,762	1,008	(69,754)
Emergency 911	7,759	-	7,759	-	(7,759)
Wireless 911	75,118	-	75,118	2,064	(73,054)
Washington County 911	168,202	-	168,202	117,051	(51,151)
Special Alcohol and Drug Program	8,087	-	8,087	6,999	(1,088)
Special Parks and Recreation	10,119	-	10,119	9,800	(319)
Tourist and Promotion	22,722	-	22,722	5,661	(17,061)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 5,196,108	$ 7,343,845	$ 7,104,775	$ 239,070
Intergovernmental	2,126	2,441	2,004	437
Licenses, fees, and permits	545,418	637,603	335,500	302,103
Use of money and property	409,889	938,168	56,375	881,793
Reimbursements and other	498,405	837,652	321,134	516,518
Transfers in	65,192	72,671	10,000	62,671
TOTAL RECEIPTS	6,717,138	9,832,380	$ 7,829,788	$ 2,002,592
EXPENDITURES				
County Commission	76,623	82,098	$ 78,475	$ 3,623
County Clerk	136,788	154,075	174,000	(19,925)
County Treasurer	149,499	162,971	190,000	(27,029)
County Attorney	219,417	243,710	274,327	(30,617)
Register of Deeds	140,910	95,348	103,000	(7,652)
Clerk of District Court	69,612	74,802	76,379	(1,577)
Courthouse (general expense)	298,169	446,377	909,071	(462,694)
Appraiser	230,323	237,469	292,000	(54,531)
Jail	785,484	792,521	846,450	(53,929)
Emergency preparedness	51,616	49,860	51,650	(1,790)
Communications	282,364	289,994	325,000	(35,006)
Janitor	43,067	44,723	51,500	(6,777)
Election	47,102	124,315	174,100	(49,785)
Tourism	14,619	15,541	23,900	(8,359)
Airport maintenance	5,491	5,125	10,000	(4,875)
Sheriff	702,953	700,827	715,000	(14,173)
Coroner	24,535	14,336	20,000	(5,664)
Employee benefits	2,440,598	2,529,680	2,832,680	(303,000)
Sanitarian	45,201	86,286	43,729	42,557
Solid waste	657,692	783,347	650,975	132,372
Economic development	-	54,638	60,000	(5,362)
Appropriations	1,010,099	1,045,212	1,068,945	(23,733)
TOTAL EXPENDITURES	7,432,162	8,033,255	$ 8,971,181	$ (937,926)
RECEIPTS OVER (UNDER) EXPENDITURES	(715,024)	1,799,125		
UNENCUMBERED CASH, BEGINNING	2,589,265	1,874,241		
UNENCUMBERED CASH, ENDING	$ 1,874,241	$ 3,673,366		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

DETAIL OF RECEIPTS

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property tax	$ 4,892,728	$ 7,104,299	$ 6,952,110	$ 152,189
Delinquent tax	34,918	60,125	10,000	50,125
Motor vehicle tax	283,606	255,714	221,722	33,992
Recreational vehicle tax	6,316	5,883	4,360	1,523
16/20M vehicle tax	44,454	52,646	38,740	13,906
Commercial vehicle fees	17,750	15,216	13,409	1,807
Watercraft tax	1,469	1,842	1,333	509
Intangible tax	10,782	12,306	9,628	2,678
Neighborhood revitalization	(95,915)	(164,186)	(146,527)	(17,659)
TOTAL TAXES	5,196,108	7,343,845	7,104,775	239,070
INTERGOVERNMENTAL				
Local alcoholic liquor	2,126	2,441	2,004	437
LICENSES, FEES, AND PERMITS				
Redemption charges	38,189	59,767	10,000	49,767
Clerk of District Court fees	3,093	1,207	500	707
Recycling income	23,651	43,487	10,000	33,487
Solid waste fees	387,141	445,164	240,000	205,164
Officers' fees	93,344	87,978	75,000	12,978
TOTAL LICENSES, FEES, AND PERMITS	545,418	637,603	335,500	302,103
USE OF MONEY AND PROPERTY				
Interest on investments	403,136	930,962	50,000	880,962
Rent	6,300	6,300	6,375	(75)
Other interest	453	906	-	906
TOTAL USE OF MONEY AND PROPERTY	409,889	938,168	56,375	881,793
REIMBURSEMENTS AND OTHER				
Contract law	10,500	9,750	9,000	750
Inmate housing	299,350	220,150	250,000	(29,850)
Sanitarian	55,952	99,839	60,134	39,705
Washington County Hospital reimbursement	-	-	-	-
Reimbursement from:				
Multi-Use Capital Improvement Fund	66,000	-	-	-
Health Claims Reserve		265,188	-	265,188
Other collections and reimbursements	66,603	242,725	2,000	240,725
TOTAL REIMBURSEMENTS AND OTHER	498,405	837,652	321,134	516,518
TRANSFERS IN				
Transfers in	-	-	-	-
Transfer from:				
Emergency Management Performance Grant Fund	64,956	-	-	-
CERT Fund	236	-	-	-
Treasurer's Auto Special Fund	-	72,671	10,000	62,671
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL TRANSFERS IN	65,192	72,671	10,000	62,671
TOTAL RECEIPTS	$ 6,717,138	$ 9,832,380	$ 7,829,788	$ 2,002,592

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 73,112	$ 76,768	$ 74,475	$ 2,293
Contractual services	3,446	4,781	3,500	1,281
Commodities	65	549	500	49
Capital outlay	-	-	-	-
TOTAL COUNTY COMMISSION	76,623	82,098	78,475	3,623
COUNTY CLERK				
Personal services	127,828	120,166	136,500	(16,334)
Contractual services	5,711	27,835	20,000	7,835
Commodities	3,249	6,074	7,500	(1,426)
Capital outlay	-	-	10,000	(10,000)
TOTAL COUNTY CLERK	136,788	154,075	174,000	(19,925)
COUNTY TREASURER				
Personal services	122,442	127,569	160,000	(32,431)
Contractual services	13,605	27,087	20,000	7,087
Commodities	13,452	8,315	10,000	(1,685)
Capital outlay	-	-	-	-
TOTAL COUNTY TREASURER	149,499	162,971	190,000	(27,029)
COUNTY ATTORNEY				
Personal services	201,440	213,834	246,827	(32,993)
Contractual services	16,318	18,135	20,000	(1,865)
Commodities	1,659	11,741	7,500	4,241
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	219,417	243,710	274,327	(30,617)
REGISTER OF DEEDS				
Personal services	69,266	81,778	80,000	1,778
Contractual services	69,497	13,570	20,000	(6,430)
Commodities	2,147	-	3,000	(3,000)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL REGISTER OF DEEDS	140,910	95,348	103,000	(7,652)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

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	66,904	71,630	65,000	6,630
Commodities	2,708	3,172	5,000	(1,828)
Capital outlay	-	-	6,379	(6,379)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL CLERK OF DISTRICT COURT	69,612	74,802	76,379	(1,577)
COURTHOUSE (general expense)				
Contractual services	255,979	327,121	300,351	26,770
Commodities	42,190	34,266	33,720	546
Capital outlay	-	9,990	75,000	(65,010)
Reimburse County Health Fund	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	75,000	500,000	(425,000)
TOTAL COURTHOUSE (general expense)	298,169	446,377	909,071	(462,694)
APPRAISER				
Personal services	107,002	91,578	155,000	(63,422)
Contractual services	87,970	94,274	90,000	4,274
Commodities	10,351	26,617	30,000	(3,383)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	25,000	25,000	17,000	8,000
TOTAL APPRAISER	230,323	237,469	292,000	(54,531)
JAIL				
Personal services	516,318	509,271	540,000	(30,729)
Contractual services	159,398	196,267	154,450	41,817
Commodities	99,535	71,899	150,000	(78,101)
Capital outlay	-	-	1,000	(1,000)
Juvenile detention	233	84	1,000	(916)
Transfer to:				
Multi-Use Equipment Fund	5,000	15,000	-	15,000
Multi-Use Capital Improvement Fund	5,000	-	-	-
TOTAL JAIL	785,484	792,521	846,450	(53,929)
EMERGENCY PREPAREDNESS				
Personal services	39,227	42,316	40,650	1,666
Contractual services	3,186	3,452	4,500	(1,048)
Commodities	8,165	3,107	1,500	1,607
Capital outlay	1,038	985	5,000	(4,015)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EMERGENCY PREPAREDNESS	51,616	49,860	51,650	(1,790)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

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	$ 267,246	$ 257,018	$ 310,000	$ (52,982)
Contractual services	9,826	29,455	10,000	19,455
Commodities	5,292	3,521	5,000	(1,479)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL COMMUNICATIONS	282,364	289,994	325,000	(35,006)
JANITOR				
Personal services	36,922	38,523	40,000	(1,477)
Contractual services	-	377	1,500	(1,123)
Commodities	6,145	5,823	10,000	(4,177)
Capital outlay	-	-	-	-
TOTAL JANITOR	43,067	44,723	51,500	(6,777)
ELECTION				
Personal services	13,363	14,031	14,100	(69)
Contractual services	21,939	40,531	75,000	(34,469)
Commodities	11,800	69,753	70,000	(247)
Capital outlay	-	-	15,000	(15,000)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL ELECTION	47,102	124,315	174,100	(49,785)
TOURISM				
Personal services	13,250	-	17,000	(17,000)
Contractual services	1,114	3,044	6,000	(2,956)
Commodities	255	2,497	450	2,047
Capital outlay	-	-	450	(450)
Transfer to - Multi-Use Equipment Fund	-	10,000	-	10,000
TOTAL TOURISM	14,619	15,541	23,900	(8,359)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
AIRPORT MAINTENANCE				
Contractual services	$ 5,190	$ 5,024	$ 10,000	$ (4,976)
Commodities	301	101	-	101
TOTAL AIRPORT MAINTENANCE	5,491	5,125	10,000	(4,875)
SHERIFF				
Personal services	496,925	553,756	500,000	53,756
Contractual services	72,306	47,671	70,000	(22,329)
Commodities	118,722	69,400	110,000	(40,600)
Capital outlay	-	30,000	35,000	(5,000)
Transfer to:				
Multi-Use Equipment Fund	10,000	-	-	-
Multi-Use Capital Improvement Fund	5,000	-	-	-
TOTAL SHERIFF	702,953	700,827	715,000	(14,173)
CORONER				
Contractual services	24,535	14,336	20,000	(5,664)
EMPLOYEE BENEFITS				
Social Security	250,244	271,566	265,000	6,566
Retirement	309,625	366,102	325,000	41,102
Medical insurance	1,764,650	1,798,727	2,157,680	(358,953)
Advance insurance	16,939	18,001	18,000	1
FSA	-	-	2,000	(2,000)
Kansas unemployment	2,060	2,972	5,000	(2,028)
Workers' compensation	97,080	72,312	60,000	12,312
TOTAL EMPLOYEE BENEFITS	2,440,598	2,529,680	2,832,680	(303,000)
SANITARIAN				
Personal services	39,664	53,280	38,384	14,896
Contractual services	1,814	2,388	2,225	163
Commodities	3,723	30,618	3,120	27,498
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL SANITARIAN	45,201	86,286	43,729	42,557

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SOLID WASTE				
Personal services	$ 294,525	$ 322,986	$ 300,000	$ 22,986
Contractual services	292,621	276,901	241,275	35,626
Commodities	70,546	183,460	69,700	113,760
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	20,000	(20,000)
Multi-Use Capital Improvement Fund	-	-	20,000	(20,000)
TOTAL SOLID WASTE	657,692	783,347	650,975	132,372
ECONOMIC DEVELOPMENT				
Personal services	-	31,769	-	31,769
Contractual services	-	1,170	60,000	(58,830)
Commodities	-	1,699	-	1,699
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	20,000	-	20,000
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	-	54,638	60,000	(5,362)
APPROPRIATIONS				
Senior citizens	74,000	90,000	90,000	-
Economic development	120,383	60,000	60,000	-
Conservation district	40,000	45,000	45,000	-
Historical museum	24,750	24,750	24,750	-
County hospital maintenance	365,000	380,000	380,000	-
County fair	66,667	125,000	125,000	-
Pawnee Mental Health	56,500	58,195	58,195	-
Twin Valley Development Services	48,000	48,000	48,000	-
North Central Regional Planning	3,500	3,500	3,500	-
Three Rivers	-	5,000	5,000	-
NEK-AAA	1,500	1,500	1,500	-
Rural Opportunity Zone	10,500	17,500	17,500	-
Twin Valley Transportation	26,599	30,400	25,000	5,400
Silver Haired Legislator	500	-	500	(500)
Ambulance contract	172,200	156,367	180,000	(23,633)
North Central Kansas CASA	-	-	5,000	(5,000)
TOTAL APPROPRIATIONS	1,010,099	1,045,212	1,068,945	(23,733)
TOTAL EXPENDITURES	$ 7,432,162	$ 8,033,255	$ 8,971,181	$ (937,926)

WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,900,815	$ 730,944	$ 715,221	$ 15,723
Delinquent tax	20,359	29,363	5,000	24,363
Motor vehicle tax	143,454	144,404	131,456	12,948
Recreational vehicle tax	3,183	3,347	2,586	761
16/20M vehicle tax	24,734	25,784	22,968	2,816
Commercial vehicle fees	8,730	8,993	7,950	1,043
Watercraft tax	720	1,092	791	301
Reimbursements	-	149,000	125,000	24,000
Special City and County Highway Fuel Tax	403,917	407,497	397,696	9,801
Local sales tax	3,031,637	894,659	1,200,000	(305,341)
Miscellaneous	305,014	335,854	-	335,854
Sale of equipment	55,380	-	-	-
TC Energy reimbursements	862,264	-	-	-
Neighborhood revitalization	(56,866)	(16,893)	-	(16,893)
Transfer from - Special Bridge	343,384	-	-	-
TOTAL RECEIPTS	8,046,725	2,714,044	$ 2,608,668	$ 105,376
EXPENDITURES				
Personal services	729,326	830,286	$ 800,000	$ 30,286
Contractual services	281,931	179,034	200,000	(20,966)
Commodities	1,133,101	2,078,818	3,824,070	(1,745,252)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	300,000	50,000	-	50,000
Special Road and Bridge Machinery Fund	600,000	500,000	-	500,000
TOTAL EXPENDITURES	3,044,358	3,638,138	$ 4,824,070	$ (1,185,932)
RECEIPTS OVER (UNDER) EXPENDITURES	5,002,367	(924,094)		
UNENCUMBERED CASH, BEGINNING	615,891	5,618,258		
UNENCUMBERED CASH, ENDING	$ 5,618,258	$ 4,694,164		

WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 222,913	$ 231,946	$ 226,967	$ 4,979
Delinquent tax	914	1,780	-	1,780
Motor vehicle tax	2,485	8,468	10,101	(1,633)
Recreational vehicle tax	49	206	199	7
16/20M vehicle tax	1,616	-	1,765	(1,765)
Commercial vehicle fees	20	681	611	70
Watercraft tax	-	84	61	23
Chemical sales and reimbursements	72,887	46,471	80,000	(33,529)
Miscellaneous	3,033	4,113	-	4,113
Transfer from:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
Neighborhood revitalization	(4,370)	(5,360)	(5,311)	(49)
TOTAL RECEIPTS	299,547	288,389	$ 314,393	$ (26,004)
EXPENDITURES				
Personal services	78,640	118,600	$ 80,000	$ 38,600
Contractual services	14,604	19,581	15,000	4,581
Commodities	148,318	155,245	401,435	(246,190)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	10,000	-	25,000	(25,000)
Multi-Use Capital Improvement Fund	10,000	-	25,000	(25,000)
TOTAL EXPENDITURES	261,562	293,426	$ 546,435	$ (253,009)
RECEIPTS OVER (UNDER) EXPENDITURES	37,985	(5,037)		
UNENCUMBERED CASH, BEGINNING	185,807	223,792		
UNENCUMBERED CASH, ENDING	$ 223,792	$ 218,755		

WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 144,294	$ 100,267	$ 98,185	$ 2,082
Delinquent tax	533	804	-	804
Motor vehicle tax	2,248	6,095	6,538	(443)
Recreational vehicle tax	51	145	129	16
16/20M vehicle tax	233	462	1,142	(680)
Commercial vehicle fees	154	443	395	48
Watercraft tax	13	54	39	15
Reimbursements and grants	266,438	273,437	250,000	23,437
Reimbursement from General Fund	-	57,987	-	57,987
Transfer from:				
Multi-Use Capital Improvement Fund	-	-	-	-
Multi-Use Equipment Fund	-	-	-	-
Neighborhood revitalization	(2,829)	(2,317)	(4,147)	1,830
TOTAL RECEIPTS	411,135	437,377	$ 352,281	$ 85,096
EXPENDITURES				
Personal services	143,375	156,684	$ 160,000	$ (3,316)
Contractual services	69,987	91,463	82,500	8,963
Commodities	202,766	242,340	150,000	92,340
Capital outlay	-	-	10,000	(10,000)
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	10,000	(10,000)
TOTAL EXPENDITURES	416,128	490,487	412,500	77,987
Adjustment for qualifying budget credits	-	-	23,437	(23,437)
TOTAL FOR COMPARISON	416,128	490,487	$ 435,937	$ 54,550
RECEIPTS OVER (UNDER) EXPENDITURES	(4,993)	(53,110)		
UNENCUMBERED CASH, BEGINNING	47,346	42,353		
UNENCUMBERED CASH, ENDING	$ 42,353	$ (10,757)		

WASHINGTON COUNTY, KANSAS

VEGETATION MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements	$ 30,474	$ 37,916	$ 34,000	$ 3,916
EXPENDITURES				
Commodities	5,886	1,008	$ 70,762	$ (69,754)
RECEIPTS OVER (UNDER) EXPENDITURES	24,588	36,908		
UNENCUMBERED CASH, BEGINNING	26,762	51,350		
UNENCUMBERED CASH, ENDING	$ 51,350	$ 88,258		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ -	$ 48	$ -	$ 48
EXPENDITURES				
Contractual services	100	-	$ 7,759	$ (7,759)
Commodities	-	-	-	-
TOTAL EXPENDITURES	100	-	$ 7,759	$ (7,759)
RECEIPTS OVER (UNDER) EXPENDITURES	(100)	48		
UNENCUMBERED CASH, BEGINNING	7,759	7,659		
UNENCUMBERED CASH, ENDING	$ 7,659	$ 7,707		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 295	$ 628	$ -	$ 628
EXPENDITURES				
Contractual services	17,495	2,064	$ -	$ 2,064
Commodities	-	-	75,118	(75,118)
TOTAL EXPENDITURES	17,495	2,064	$ 75,118	$ (73,054)
RECEIPTS OVER (UNDER) EXPENDITURES	(17,200)	(1,436)		
UNENCUMBERED CASH, BEGINNING	90,118	72,918		
UNENCUMBERED CASH, ENDING	$ 72,918	$ 71,482		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,354	$ 65,055	$ 60,000	$ 5,055
Interest income	-	651	-	651
TOTAL RECEIPTS	60,354	65,706	$ 60,000	$ 5,706
EXPENDITURES				
Contractual services	41,220	103,120	$ 168,202	$ (65,082)
Commodities	2,418	13,931	-	13,931
TOTAL EXPENDITURES	43,638	117,051	$ 168,202	$ (51,151)
RECEIPTS OVER (UNDER) EXPENDITURES	16,716	(51,345)		
UNENCUMBERED CASH, BEGINNING	110,002	126,718		
UNENCUMBERED CASH, ENDING	$ 126,718	$ 75,373		

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, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,067	$ 4,669	$ 4,009	$ 660
EXPENDITURES				
Contractual services	3,948	6,999	$ 8,087	$ (1,088)
RECEIPTS OVER (UNDER) EXPENDITURES	119	(2,330)		
UNENCUMBERED CASH, BEGINNING	4,078	4,197		
UNENCUMBERED CASH, ENDING	$ 4,197	$ 1,867		

WASHINGTON COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 2,126	$ 2,441	$ 2,004	$ 437
EXPENDITURES				
Contractual services	-	9,800	$ 10,119	$ (319)
RECEIPTS OVER (UNDER) EXPENDITURES	2,126	(7,359)		
UNENCUMBERED CASH, BEGINNING	6,110	8,236		
UNENCUMBERED CASH, ENDING	$ 8,236	$ 877		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 24,808	$ 9,209	$ 8,000	$ 1,209
EXPENDITURES				
Contractual services	13,418	5,661	$ 22,722	$ (17,061)
RECEIPTS OVER (UNDER) EXPENDITURES	11,390	3,548		
UNENCUMBERED CASH, BEGINNING	18,722	30,112		
UNENCUMBERED CASH, ENDING	$ 30,112	$ 33,660		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-12

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2023	2024	2023	2024
RECEIPTS				
Operating transfers in	$ 600,000	$ 500,000	$ 50,000	$ 70,000
Reimbursements	-	-	-	-
Transfer from - Multi-Use Capital Improvement Fund	-	-	-	-
Sale of equipment	-	148,250	-	5,600
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	600,000	648,250	50,000	75,600
EXPENDITURES				
Contractual services	692,815	807,048	-	-
Capital outlay	-	-	176,560	102,977
Operating transfers out	-	-	-	-
TOTAL EXPENDITURES	692,815	807,048	176,560	102,977
RECEIPTS OVER (UNDER) EXPENDITURES	(92,815)	(158,798)	(126,560)	(27,377)
UNENCUMBERED CASH, BEGINNING	981,487	888,672	450,240	323,680
UNENCUMBERED CASH, ENDING	$ 888,672	$ 729,874	$ 323,680	$ 296,303

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-13

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Operating transfers in	$ 320,000	$ 125,000	$ -	$ -
Fees	-	-	2,309	1,993
TOTAL RECEIPTS	320,000	125,000	2,309	1,993
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	44,179	1,103,828	-	-
Operating transfers out	-	-	-	-
Reimburse General Fund	66,000	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EXPENDITURES	110,179	1,103,828	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	209,821	(978,828)	2,309	1,993
UNENCUMBERED CASH, BEGINNING	1,705,177	1,914,998	1,278	3,587
UNENCUMBERED CASH, ENDING	$ 1,914,998	$ 936,170	$ 3,587	$ 5,580

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-14

	Finger Print Fund		Offender Registration Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 2,230	$ 3,659	$ 1,100	$ 1,180
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,230	3,659	1,100	1,180
UNENCUMBERED CASH, BEGINNING	13,967	16,197	6,660	7,760
UNENCUMBERED CASH, ENDING	$ 16,197	$ 19,856	$ 7,760	$ 8,940

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-15

	Economic Development Grant Fund		Treasurer's Auto Special Fund	
	2023	2024	2023	2024
RECEIPTS				
State of Kansas grant	$ -	$ 20,000	$ -	$ -
Fees	-	-	63,765	69,420
TOTAL RECEIPTS	-	20,000	63,765	69,420
EXPENDITURES				
Personal services	-	-	34,610	48,429
Contractual services	-	-	3,200	8,024
Commodities	-	1,068	11,196	420
Transfer to - General Fund	-	-	-	72,671
TOTAL EXPENDITURES	-	1,068	49,006	129,544
RECEIPTS OVER (UNDER) EXPENDITURES	-	18,932	14,759	(60,124)
UNENCUMBERED CASH, BEGINNING	-	-	45,365	60,124
UNENCUMBERED CASH, ENDING	$ -	$ 18,932	$ 60,124	$ -

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-16

	Municipalities Fight Addiction Fund		Airport Memorial Fund	
	2023	2024	2023	2024
RECEIPTS				
Grants received	$ 9,366	$ 10,231	$ -	$ -
Donations	-	-	-	-
TOTAL RECEIPTS	9,366	10,231	-	-
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	9,366	10,231	-	-
UNENCUMBERED CASH, BEGINNING	1,015	10,381	285	285
UNENCUMBERED CASH, ENDING	$ 10,381	$ 20,612	$ 285	$ 285

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-17

	Attorney Special Fund		Prosecuting Attorney Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 1,671	$ 735	$ 543	$ 642
EXPENDITURES				
Contractual services	-	-	-	90
RECEIPTS OVER (UNDER) EXPENDITURES	1,671	735	543	552
UNENCUMBERED CASH, BEGINNING	22,331	24,002	15,960	16,503
UNENCUMBERED CASH, ENDING	$ 24,002	$ 24,737	$ 16,503	$ 17,055

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-18

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 8,860	$ 9,120	$ 98	$ 423
EXPENDITURES				
Contractual services	4,930	80	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,930	9,040	98	423
UNENCUMBERED CASH, BEGINNING	35,332	39,262	1,884	1,982
UNENCUMBERED CASH, ENDING	$ 39,262	$ 48,302	$ 1,982	$ 2,405

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-19

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 168	$ 175	$ 1,710	$ -
EXPENDITURES				
Contractual services	-	-	-	2,612
RECEIPTS OVER (UNDER) EXPENDITURES	168	175	1,710	(2,612)
UNENCUMBERED CASH, BEGINNING	1,097	1,265	8,582	10,292
UNENCUMBERED CASH, ENDING	$ 1,265	$ 1,440	$ 10,292	$ 7,680

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-20

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2023	2024	2023	2024
RECEIPTS				
Fees	$ 9,374	$ 8,301	$ 2,309	$ 1,993
EXPENDITURES				
Contractual services	-	8,355	9,295	-
RECEIPTS OVER (UNDER) EXPENDITURES	9,374	(54)	(6,986)	1,993
UNENCUMBERED CASH, BEGINNING	41,964	51,338	9,183	2,197
UNENCUMBERED CASH, ENDING	$ 51,338	$ 51,284	$ 2,197	$ 4,190

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-21

	Nextera Fund		ARPA Grant Fund	
	2023	2024	2023	2024
RECEIPTS				
In lieu of tax	$ 119,175	$ 119,175	$ -	$ -
Grants	-	-	-	-
TOTAL RECEIPTS	119,175	119,175	-	-
EXPENDITURES				
Contractual services	-	-	231,317	245,485
RECEIPTS OVER (UNDER) EXPENDITURES	119,175	119,175	(231,317)	(245,485)
UNENCUMBERED CASH, BEGINNING	448,900	568,075	794,301	562,984
UNENCUMBERED CASH, ENDING	$ 568,075	$ 687,250	$ 562,984	$ 317,499

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-22

	Sanitarian Grant Fund		Road and Bridge Special Projects Fund	
	2023	2024	2023	2024
RECEIPTS				
TC Energy reimbursements	$ -	$ -	$ 3,270,982	$ -
Grants	-	50,000	-	-
TOTAL RECEIPTS	-	50,000	3,270,982	-
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	-	10,225	-	3,270,982
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	10,225	-	3,270,982
RECEIPTS OVER (UNDER) EXPENDITURES	-	39,775	3,270,982	(3,270,982)
UNENCUMBERED CASH, BEGINNING	-	-	-	3,270,982
UNENCUMBERED CASH, ENDING	$ -	$ 39,775	$ 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, 2024
(With Comparative Actual Totals For the Prior Year Ended December 31, 2023)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 535,559	$ 545,340
Interest	1,653	1,843
Refunds	-	-
TOTAL RECEIPTS	537,212	547,183
EXPENDITURES		
Bond principal	325,000	335,000
Bond interest	221,294	210,744
Fees	1,250	1,250
TOTAL EXPENDITURES	547,544	546,994
RECEIPTS OVER (UNDER) EXPENDITURES	(10,332)	189
UNENCUMBERED CASH, BEGINNING	11,653	1,321
UNENCUMBERED CASH, ENDING	$ 1,321	$ 1,510

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 13,081,944	$ 18,879,276	$ 19,598,259	$ 12,362,961
Delinquent real estate tax	27,511	188,862	174,743	41,630
Delinquent personal tax	713	32,340	31,939	1,114
Delinquent watercraft tax	56	640	624	72
Special city/county highway tax	113,234	447,708	447,444	113,498
Motor vehicle tax	216,161	908,241	903,457	220,945
Recreational vehicle tax	4,125	21,134	20,875	4,384
Watercraft tax	5,500	6,929	7,462	4,967
Bankruptcy tax	1	-	-	1
Neighborhood revitalization	-	448,465	448,465	-
Commercial vehicle fees	889	59,828	55,747	4,970
TOTAL DISTRIBUTABLE FUNDS	13,450,134	20,993,423	21,689,015	12,754,542
STATE FUNDS				
State educational building	-	156,276	156,276	-
State institutional building	-	78,138	78,138	-
State motor vehicle tax	-	14,255	14,255	-
State Heritage Trust	1,227	3,986	4,409	804
State candidate filing fee	-	400	400	-
Motor vehicle registration	-	661,896	661,896	-
Game licenses	-	8,219	8,219	-
CMB stamps	-	400	400	-
Drivers' license fees	-	16,499	16,499	-
Compensating use and sales tax	-	769,192	769,192	-
TOTAL STATE FUNDS	1,227	1,709,261	1,709,684	804
SUBDIVISION FUNDS				
School districts	-	7,252,059	7,252,059	-
Townships	45,829	1,815,763	1,834,256	27,336
Cemeteries	-	86,410	86,410	-
Cities	-	1,446,198	1,446,198	-
River Valley Extension	-	321,831	321,831	-
Fire districts	-	235,558	235,558	-
NCK Library	-	182,338	182,338	-
Watershed districts	3	6,521	6,525	(1)
Hanover hospital and Palmer building	-	384,355	384,355	-
TOTAL SUBDIVISION FUNDS	45,832	11,731,033	11,749,530	27,335
OTHER AGENCY FUNDS				
CERT grant	-	-	-	-
Payroll clearing	15	1,740,346	1,740,361	-
TC Energy	6,154	-	3,381	2,773
Health Claims Reserve	248,785	320,865	366,900	202,750
FSA	13,706	20,690	21,714	12,682
Checking Accounts				
Law Library	11,877	2,793	285	14,385
Inmate Commissary	174,855	116,967	115,403	176,419
Health Department - Electronic funds	-	771,863	771,863	-
TOTAL OTHER AGENCY FUNDS	455,392	2,973,524	3,019,907	409,009
TOTAL ALL AGENCY FUNDS	$ 13,952,585	$ 37,407,241	$ 38,168,136	$ 13,191,690