

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2017

WASHINGTON COUNTY, KANSAS

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December 31, 2017

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Roger W. Field, CPA
Gregory D. Daughettee, CPA
Todd V. Pflughoeft, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Washington County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, unencumbered cash of Washington County, Kansas (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2017 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the Agency Funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2017 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 basic financial statement as a whole on the basis of accounting described in Note 1.

The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated June 15, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 2, 2018

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2017

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 1,793,308	\$ 5,900,069	\$ 4,999,551	\$ 2,693,826	\$ 86,247	\$ 2,780,073
Special Purpose Funds						
Road and Bridge	1,455,646	2,554,408	2,773,759	1,236,295	31,433	1,267,728
Special Bridge	821,719	438,858	825,463	435,114	43,000	478,114
Vegetation Management	59,096	22,928	16,412	65,612	-	65,612
Noxious Weed	118,893	174,001	201,643	91,251	357	91,608
County Health	6,381	467,901	461,384	12,898	2,874	15,772
Emergency 911	21,242	105	-	21,347	-	21,347
Wireless 911	93,505	461	-	93,966	-	93,966
Washington County 911	44,698	54,000	33,587	65,111	196	65,307
Special Alcohol and Drug Program	4,680	5,865	6,003	4,542	-	4,542
Special Parks and Recreation	2,666	3,016	-	5,682	-	5,682
Tourist and Promotion	10,894	6,177	8,912	8,159	-	8,159
Special Road and Bridge Machinery	405,453	135,000	-	540,453	-	540,453
Multi-Use Equipment	368,568	101,971	27,768	442,771	-	442,771
Multi-Use Capital Improvement	220,735	75,000	35,793	259,942	-	259,942
Building	1	-	1	-	-	-
Finger Print	870	610	-	1,480	-	1,480
Offender Register	1,200	600	-	1,800	-	1,800
Emergency Management Performance Grant	229	-	99	130	-	130
Treasurer's Auto Special	19,899	58,422	68,335	9,986	-	9,986
Special Grant	1,644	-	-	1,644	-	1,644
Airport Memorial	211	25	51	185	-	185
Attorney Special	2,451	1,784	792	3,443	-	3,443
Prosecuting Attorney	10,630	653	448	10,835	-	10,835
VIN Inspection Fee	5,006	8,260	1,111	12,155	-	12,155
Concealed Carry	325	130	-	455	-	455
Register of Deeds Technology	30,883	9,860	-	40,743	-	40,743
County Clerk Technology	2,443	2,465	-	4,908	-	4,908
County Treasurer Technology	3,629	2,465	3,298	2,796	-	2,796
Bond and Interest Fund						
Bond and Interest	-	117	117	-	-	-
Public Building Commission - Bond and Interest	6	550,010	549,750	266	-	266
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,506,911</u>	<u>\$ 10,575,161</u>	<u>\$ 10,014,277</u>	<u>\$ 6,067,795</u>	<u>\$ 164,107</u>	<u>\$ 6,231,902</u>

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

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
REGULATORY BASIS

For Year Ended December 31, 2017

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 13,840,874
Certificates of deposit	1,550,000
Federal government obligations	266
Cash and cash items	<u>721,810</u>

16,112,950

Other accounts

Checking accounts	
County Attorney	457
State of Kansas - Clerk of the District Court	250
Law Library	2,849
Sheriff	5,191
Juvenile Intervention	1,415
Inmate Commissary	24,229
Health Department - Electronic funds	-
Register of Deeds	<u>-</u>

34,391

TOTAL CASH	16,147,341
AGENCY FUNDS PER SCHEDULE 3	<u>(9,915,439)</u>

TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 6,231,902</u>
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The notes to the financial statement are an integral part of this statement.

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2017

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 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 2017:

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 tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources for the payment of interest and principal on general long-term debt.

Agency Funds – used to account for assets held by a governmental unit as an agent for individuals, private organizations, other government units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) involves the recognition of cash, cash equivalents, marketable investments and certain accounts payable, and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directly rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2017.

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.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Trust Funds, Capital Project Funds, and certain Special Purpose Funds.

Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes are assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool (KMIP).

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at First National Bank at December 31, 2017, were \$14,046,068, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled \$250,000 and securities pledged for these deposits totaled \$13,681,762, resulting in \$114,306 in funds at risk at December 31, 2017.

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 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, 2017, the County's carrying amount of deposits was \$15,425,265 and the bank balance was \$15,445,655. Of the bank balance, \$999,587 was covered by FDIC insurance, and \$14,331,762 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining \$114,306 was unsecured and was at risk.

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 is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County.

As of December 31, 2017, the Building Commission had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Carrying Value</u>	<u>Rating</u>
Federated Government Obligations Fund	\$ 266	\$ 266	S&P AAAM

Concentration of Credit Risk

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

NOTE 4—LEASES

Washington County Hospital and Law Enforcement Center

The County receives rental payments from the Washington County Hospital and the Law Enforcement Center for payment of revenue bonds. During the year ended December 31, 2017, the County received rental payments in the amount of \$549,709.

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

Year	Washington County Hospital	Law Enforcement Center	Total Rentals
2018	\$ 458,850	\$ 93,650	\$ 552,500
2019	454,050	91,550	545,600
2020	454,250	89,450	543,700
2021	454,300	87,350	541,650
2022	454,200	90,250	544,450
Thereafter	8,800,056	357,800	9,157,856
	<u>\$ 11,075,706</u>	<u>\$ 810,050</u>	<u>\$ 11,885,756</u>

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Improvement	3.000% - 5.000%	03/07/13	\$ 7,980,000	09/01/42
Washington County Public Building Commission, Series 2017, Hospital Refunding	3.000% - 3.625%	10/25/17	6,390,000	09/01/42
Capital leases				
1 Dump truck	2.730%	08/24/15	129,350	06/15/20
1 Dump truck	2.730%	08/31/15	129,000	06/15/20

All equipment under capital leases have been pledged to secure the payment of those leases.

On October 25, 2017, the Washington County Public Building Commission issued \$6,390,000 of refunding revenue bonds. Proceeds from this issue were used for the advance refund of \$5,720,000 Hospital Improvement Bonds Series 2013. Proceeds from the refunding bonds were placed in a trust account to retire the Hospital Improvement Revenue Bonds Series 2013 in September 2022, when they are callable. These revenue bonds were refunded to reduce future debt service payments.

Changes in long-term debt of the County for the year ended December 31, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Refunded	Balance End of Year	Interest Paid
Revenue Bonds						
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Improvement	\$ 7,450,000	\$ -	\$ 220,000	\$ 5,720,000	\$ 1,510,000	\$ 329,100
Washington County Public Building Commission, Series 2017, Hospital Refunding	-	6,390,000	-	-	6,390,000	-
Total Revenue Bonds	7,450,000	6,390,000	220,000	5,720,000	7,900,000	329,100
Capital leases						
1 Chip spreader	20,610	-	20,610	-	-	435
1 Dump truck	91,920	-	25,367	-	66,553	2,369
1 Dump truck	91,484	-	25,338	-	66,146	2,112
2 Motor graders	319,863	-	319,863	-	-	5,969
Total Capital Leases	523,877	-	391,178	-	132,699	10,885
Total Debt	\$ 7,973,877	\$ 6,390,000	\$ 611,178	\$ 5,720,000	\$ 8,032,699	\$ 339,985

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
2018	\$ 230,000	\$ 322,500
2019	230,000	315,600
2020	235,000	308,700
2021	240,000	301,650
2022	250,000	294,450
2023-2027	1,635,000	998,219
2028-2032	1,520,000	756,769
2033-2037	1,755,000	506,256
2038-2042	1,805,000	181,612
	<u>\$ 7,900,000</u>	<u>\$ 3,985,756</u>

Capital Leases	Principal	Interest
2018	\$ 52,044	\$ 3,142
2019	53,419	1,768
2020	27,236	358
	<u>\$ 132,699</u>	<u>\$ 5,268</u>

NOTE 6—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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. 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 8.46% for the year ended December 31, 2017. Contributions to the pension plan from the County for KPERS were \$226,201 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$2,045,147. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—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 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time pay. 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, 2017, was \$153,089.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2017 were as follows:

From Fund	To Fund	Statutory Authority	Amount
Treasurer's Auto Special	General	K.S.A. 8-145	\$ 13,702
Bond and Interest	General	K.S.A. 10-117a	117
General			
District Court	Multi-Use Equipment	K.S.A. 19-119	20,000
Clerk	Multi-Use Equipment	K.S.A. 19-119	7,500
Register of Deeds	Multi-Use Equipment	K.S.A. 19-119	9,900
Election	Multi-Use Equipment	K.S.A. 19-119	10,000
Appraiser	Multi-Use Equipment	K.S.A. 19-119	4,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	25,000
Noxious Weed	Multi-Use Equipment	K.S.A. 19-119	50,000
Noxious Weed	Multi-Use Capital Improvement	K.S.A. 19-120	50,000
Multi-Use Capital Improvement	County Health	K.S.A. 19-120	30,000
Multi-Use Equipment	County Health	K.S.A. 19-119	15,000
Road and Bridge	Special Road and Bridge		
	Machinery	K.S.A. 68-141-g	135,000

NOTE 10—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 11—COMMITMENTS AND CONTINGENCIESGrant 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.

NOTE 12—SUBSEQUENT EVENTS

In April 2018, the County approved issuance of Industrial Revenue Bonds for Central Valley Ag Cooperative in the amount of \$10,500,000.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2017

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 6,430,157	\$ -	\$ 6,430,157	\$ 4,999,551	\$ (1,430,606)
Special Purpose Funds					
Road and Bridge	2,823,310	-	2,823,310	2,773,759	(49,551)
Special Bridge	793,051	34,419	827,470	825,463	(2,007)
Vegetation Management	111,416	-	111,416	16,412	(95,004)
Noxious Weed	233,500	-	233,500	201,643	(31,857)
County Health	515,550	-	515,550	461,384	(54,166)
Emergency 911	22,628	-	22,628	-	(22,628)
Wireless 911	93,268	-	93,268	-	(93,268)
Washington County 911	92,487	-	92,487	33,587	(58,900)
Special Alcohol and Drug Program	5,022	-	5,022	6,003	981
Special Parks and Recreation	2,627	-	2,627	-	(2,627)
Tourist and Promotion	22,591	-	22,591	8,912	(13,679)
Bond and Interest Fund					
Bond and Interest	13,146	-	13,146	117	(13,029)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-1
 Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 5,193,458	\$ 5,147,689	\$ 5,007,819	\$ 139,870
Intergovernmental	2,315	3,016	2,627	389
Licenses, fees, and permits	360,342	322,052	254,300	67,752
Use of money and property	35,018	50,746	10,000	40,746
Reimbursements and other	180,019	362,747	115,000	247,747
Transfers in	31,095	13,819	23,146	(9,327)
TOTAL RECEIPTS	<u>5,802,247</u>	<u>5,900,069</u>	<u>\$ 5,412,892</u>	<u>\$ 487,177</u>
EXPENDITURES				
County Commission	61,804	65,321	\$ 70,170	\$ (4,849)
County Clerk	123,296	133,210	144,290	(11,080)
County Treasurer	106,265	124,344	105,050	19,294
County Attorney	102,686	110,099	120,490	(10,391)
Register of Deeds	75,679	80,750	80,770	(20)
Clerk of District Court	54,413	51,327	75,600	(24,273)
Courthouse (general expense)	278,451	183,517	1,068,000	(884,483)
Appraiser	124,513	152,338	138,535	13,803
Jail	495,243	645,123	643,200	1,923
Emergency preparedness	35,566	44,995	45,150	(155)
Communications	233,273	243,817	244,050	(233)
Janitor	40,965	36,584	43,680	(7,096)
Election	91,611	55,157	120,340	(65,183)
Airport maintenance	4,498	4,951	10,000	(5,049)
Sheriff	417,021	451,339	452,080	(741)
Coroner	4,313	4,944	6,000	(1,056)
Employee benefits	1,519,583	1,455,420	1,791,160	(335,740)
Alcohol and drug	5,392	-	-	-
Tourism	17,550	18,690	19,700	(1,010)
Solid waste	346,830	407,001	421,680	(14,679)
Appropriations	707,780	730,624	830,212	(99,588)
TOTAL EXPENDITURES	<u>4,846,732</u>	<u>4,999,551</u>	<u>\$ 6,430,157</u>	<u>\$ (1,430,606)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	955,515	900,518		
UNENCUMBERED CASH, BEGINNING	<u>837,793</u>	<u>1,793,308</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,793,308</u>	<u>\$ 2,693,826</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF CASH RECEIPTS

Schedule 2-1
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property tax	\$ 4,678,452	\$ 4,635,510	\$ 4,537,148	\$ 98,362
Delinquent tax	51,295	36,587	20,000	16,587
Intangible tax	17,936	15,592	13,783	1,809
Motor vehicle tax	354,779	365,902	343,466	22,436
Commercial vehicle fees	21,124	23,140	18,827	4,313
Recreational vehicle tax	4,503	4,889	3,879	1,010
16/20M vehicle tax	63,188	63,729	68,427	(4,698)
Watercraft tax	2,181	2,340	2,289	51
TOTAL TAXES	5,193,458	5,147,689	5,007,819	139,870
INTERGOVERNMENTAL				
Local alcoholic liquor	2,315	3,016	2,627	389
LICENSES, FEES, AND PERMITS				
Redemption charges	18,196	26,627	10,000	16,627
Mortgage registration fees	74,697	33,483	55,000	(21,517)
Clerk of District Court fees	2,143	-	300	(300)
Recycling income	23,743	33,603	25,000	8,603
Solid waste fees	165,573	151,434	119,000	32,434
Officers' fees	75,990	76,905	45,000	31,905
TOTAL LICENSES, FEES, AND PERMITS	360,342	322,052	254,300	67,752
USE OF MONEY AND PROPERTY				
Interest on investments	32,294	43,723	9,000	34,723
Rent	2,200	6,450	1,000	5,450
Other interest	524	573	-	573
TOTAL USE OF MONEY AND PROPERTY	35,018	50,746	10,000	40,746
REIMBURSEMENTS AND OTHER				
Contract law	9,625	11,375	15,000	(3,625)
Airport grant	59,130	-	-	-
Inmate Housing	101,410	334,757	100,000	234,757
Tax sale	5,429	-	-	-
Sanitarian	-	11,048	-	11,048
Other collections	4,425	5,567	-	5,567
TOTAL REIMBURSEMENTS AND OTHER	180,019	362,747	115,000	247,747
TRANSFERS IN				
Transfer from Treasurer's Auto Special Fund	16,057	13,702	10,000	3,702
Transfer from Bond and Interest Fund	15,038	117	13,146	(13,029)
TOTAL TRANSFERS IN	31,095	13,819	23,146	(9,327)
TOTAL RECEIPTS	\$ 5,802,247	\$ 5,900,069	\$ 5,412,892	\$ 487,177

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 56,632	\$ 57,946	\$ 58,170	\$ (224)
Contractual services	5,131	7,304	6,000	1,304
Commodities	41	71	6,000	(5,929)
TOTAL COUNTY COMMISSION	61,804	65,321	70,170	(4,849)
COUNTY CLERK				
Personal services	104,996	96,883	106,790	(9,907)
Contractual services	3,451	24,448	28,000	(3,552)
Commodities	14,849	4,379	8,000	(3,621)
Capital outlay	-	-	1,500	(1,500)
Transfer to Equipment Reserve	-	7,500	-	7,500
TOTAL COUNTY CLERK	123,296	133,210	144,290	(11,080)
COUNTY TREASURER				
Personal services	89,618	109,553	91,050	18,503
Contractual services	6,753	14,104	12,000	2,104
Commodities	9,894	687	2,000	(1,313)
TOTAL COUNTY TREASURER	106,265	124,344	105,050	19,294
COUNTY ATTORNEY				
Personal services	87,341	90,664	95,090	(4,426)
Contractual services	11,114	14,192	19,900	(5,708)
Commodities	4,231	5,243	5,500	(257)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	102,686	110,099	120,490	(10,391)
REGISTER OF DEEDS				
Personal services	61,923	63,113	69,470	(6,357)
Contractual services	6,507	2,215	8,300	(6,085)
Commodities	7,249	5,522	3,000	2,522
Transfer to Equipment Reserve	-	9,900	-	9,900
TOTAL REGISTER OF DEEDS	75,679	80,750	80,770	(20)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 42,811	\$ 29,902	\$ 68,000	\$ (38,098)
Commodities	1,602	1,425	3,600	(2,175)
Capital outlay	-	-	4,000	(4,000)
Transfer to Equipment Reserve	10,000	20,000	-	20,000
TOTAL CLERK OF DISTRICT COURT	54,413	51,327	75,600	(24,273)
COURTHOUSE (general expense)				
Contractual services	255,910	139,934	294,000	(154,066)
Commodities	22,541	43,583	24,000	19,583
Capital outlay	-	-	500,000	(500,000)
Transfer to Equipment Reserve	-	-	125,000	(125,000)
Transfer to Capital Improvement Reserve	-	-	125,000	(125,000)
TOTAL COURTHOUSE (general expense)	278,451	183,517	1,068,000	(884,483)
APPRAISER				
Personal services	102,191	92,829	104,360	(11,531)
Contractual services	11,213	49,878	21,175	28,703
Commodities	11,109	5,631	6,000	(369)
Capital outlay	-	-	4,000	(4,000)
Transfer to Equipment Reserve	-	4,000	3,000	1,000
TOTAL APPRAISER	124,513	152,338	138,535	13,803
JAIL				
Personal services	315,615	368,522	319,240	49,282
Contractual services	137,127	166,871	135,100	31,771
Commodities	39,989	108,301	178,860	(70,559)
Capital outlay	-	-	-	-
Juvenile detention	2,512	1,429	10,000	(8,571)
TOTAL JAIL	495,243	645,123	643,200	1,923
EMERGENCY PREPAREDNESS				
Personal services	20,160	33,545	35,750	(2,205)
Contractual services	7,994	8,479	6,700	1,779
Commodities	7,412	2,971	2,700	271
Capital outlay	-	-	-	-
TOTAL EMERGENCY PREPAREDNESS	35,566	44,995	45,150	(155)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF EXPENDITURES

Schedule 2-1
 Page 5 of 7

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
COMMUNICATIONS				
Personal services	\$ 222,604	\$ 224,316	\$ 226,960	\$ (2,644)
Contractual services	8,464	16,143	13,090	3,053
Commodities	2,205	3,358	4,000	(642)
Capital outlay	-	-	-	-
TOTAL COMMUNICATIONS	233,273	243,817	244,050	(233)
JANITOR				
Personal services	34,428	31,430	34,380	(2,950)
Contractual services	477	689	1,000	(311)
Commodities	6,060	4,465	8,300	(3,835)
Capital outlay	-	-	-	-
TOTAL JANITOR	40,965	36,584	43,680	(7,096)
ELECTION				
Personal services	11,497	7,175	23,340	(16,165)
Contractual services	50,828	16,939	65,000	(48,061)
Commodities	4,386	21,043	17,000	4,043
Capital outlay	24,900	-	15,000	(15,000)
Transfer to Equipment Reserve	-	10,000	-	10,000
TOTAL ELECTION	91,611	55,157	120,340	(65,183)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 4,330	\$ 4,944	\$ 5,000	\$ (56)
Commodities	168	7	5,000	(4,993)
TOTAL AIRPORT MAINTENANCE	4,498	4,951	10,000	(5,049)
SHERIFF				
Personal services	279,946	313,572	309,670	3,902
Contractual services	54,156	52,765	49,810	2,955
Commodities	54,962	65,002	72,600	(7,598)
Capital outlay	27,957	20,000	20,000	-
TOTAL SHERIFF	417,021	451,339	452,080	(741)
CORONER				
Contractual services	4,313	4,944	6,000	(1,056)
EMPLOYEE BENEFITS				
Social Security	182,539	199,459	200,000	(541)
Retirement	225,427	226,201	250,000	(23,799)
Medical insurance	1,033,358	932,124	1,200,000	(267,876)
Advance insurance	13,564	9,914	15,160	(5,246)
Kansas unemployment	11,072	21,667	26,000	(4,333)
Workers' compensation	53,623	66,055	100,000	(33,945)
TOTAL EMPLOYEE BENEFITS	1,519,583	1,455,420	1,791,160	(335,740)
ALCOHOL AND DRUG				
Personal services	2,072	-	-	-
Contractual services	1,921	-	-	-
Commodities	1,399	-	-	-
TOTAL ALCOHOL AND DRUG	5,392	-	-	-

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TOURISM				
Personal services	\$ 12,885	\$ 13,187	\$ 13,100	\$ 87
Contractual services	3,970	4,011	6,000	(1,989)
Commodities	695	1,492	600	892
TOTAL TOURISM	17,550	18,690	19,700	(1,010)
SOLID WASTE				
Personal services	182,051	198,398	191,030	7,368
Contractual services	133,737	128,362	167,500	(39,138)
Commodities	31,042	55,241	43,150	12,091
Capital outlay	-	-	5,000	(5,000)
Household hazardous waste	-	-	10,000	(10,000)
Transfer to Equipment Reserve	-	-	5,000	(5,000)
Transfer to Capital Improvement Reserve	-	25,000	-	25,000
TOTAL SOLID WASTE	346,830	407,001	421,680	(14,679)
APPROPRIATIONS				
Senior citizens	68,600	68,600	68,600	-
Conservation District	25,000	25,000	25,000	-
Hanover Hospital	-	-	80,000	(80,000)
Historical museum	20,000	25,150	25,150	-
County hospital maintenance	260,000	260,000	285,000	(25,000)
County fair	72,000	75,000	75,000	-
Pawnee Mental Health	30,000	30,150	30,150	-
Twin Valley Development Services	48,000	48,000	48,000	-
North Central Regional Planning	3,500	3,500	3,500	-
Three Rivers	5,000	5,000	5,000	-
NEK-AAA	1,362	1,362	1,362	-
Rural Opportunity Zone	1,000	1,000	1,000	-
Sanitarian	3,875	8,616	3,550	5,066
Twin Valley Transportation	28,643	30,846	30,000	846
Silver Haired Legislator	500	500	500	-
Ambulance contract	140,300	147,900	148,400	(500)
TOTAL APPROPRIATIONS	707,780	730,624	830,212	(99,588)
TOTAL EXPENDITURES	\$ 4,846,732	\$ 4,999,551	\$ 6,430,157	\$ (1,430,606)

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,694,187	\$ 1,864,914	\$ 1,825,275	\$ 39,639
Delinquent tax	19,797	13,589	5,000	8,589
Motor vehicle tax	132,114	132,208	124,375	7,833
Commercial vehicle fees	7,583	8,378	6,818	1,560
Recreational vehicle tax	1,667	1,767	1,404	363
16/20M vehicle tax	26,264	22,868	24,780	(1,912)
Watercraft tax	782	847	829	18
Reimbursements	164,711	124,134	125,000	(866)
Special City and County Highway Fuel Tax	378,256	385,703	373,627	12,076
TOTAL RECEIPTS	2,425,361	2,554,408	\$ 2,487,108	\$ 67,300
EXPENDITURES				
Personal services	566,798	662,969	\$ 661,320	\$ 1,649
Contractual services	215,151	217,825	80,500	137,325
Commodities	756,391	1,459,094	1,761,490	(302,396)
Lease purchase pay-off	-	298,871	320,000	(21,129)
Capital outlay	-	-	-	-
Transfer to Special Road and Bridge Machinery Fund	-	135,000	-	135,000
TOTAL EXPENDITURES	1,538,340	2,773,759	\$ 2,823,310	\$ (49,551)
RECEIPTS OVER (UNDER) EXPENDITURES	887,021	(219,351)		
UNENCUMBERED CASH, BEGINNING	568,625	1,455,646		
UNENCUMBERED CASH, ENDING	\$ 1,455,646	\$ 1,236,295		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 404,979	\$ 404,439	\$ 405,000	\$ (561)
Reimbursements	160,000	34,419	-	34,419
TOTAL RECEIPTS	564,979	438,858	\$ 405,000	\$ 33,858
EXPENDITURES				
Contractual services	268,836	825,463	\$ 793,051	\$ 32,412
Commodities	7,475	-	-	-
TOTAL EXPENDITURES	276,311	825,463	793,051	32,412
Adjustments for qualifying budget credits	-	-	34,419	(34,419)
TOTAL FOR COMPARISON	276,311	825,463	\$ 827,470	\$ (2,007)
RECEIPTS OVER (UNDER) EXPENDITURES	288,668	(386,605)		
UNENCUMBERED CASH, BEGINNING	533,051	821,719		
UNENCUMBERED CASH, ENDING	\$ 821,719	\$ 435,114		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 56,191	\$ 22,928	\$ 65,000	\$ (42,072)
EXPENDITURES				
Contractual services	-	-	\$ -	\$ -
Commodities	18,511	16,412	111,416	(95,004)
TOTAL EXPENDITURES	18,511	16,412	\$ 111,416	\$ (95,004)
RECEIPTS OVER (UNDER) EXPENDITURES	37,680	6,516		
UNENCUMBERED CASH, BEGINNING	21,416	59,096		
UNENCUMBERED CASH, ENDING	\$ 59,096	\$ 65,612		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 74,867	\$ 45,218	\$ 44,241	\$ 977
Delinquent tax	1,443	747	500	247
Motor vehicle tax	9,803	6,747	5,499	1,248
Commercial vehicle fees	550	374	301	73
Recreational vehicle tax	123	89	62	27
16/20M vehicle tax	2,071	1,658	1,096	562
Watercraft tax	57	37	37	-
Chemical sales and reimbursements	64,438	119,131	95,000	24,131
TOTAL RECEIPTS	153,352	174,001	\$ 146,736	\$ 27,265
EXPENDITURES				
Personal services	49,980	46,276	\$ 71,400	\$ (25,124)
Contractual	7,509	7,562	19,100	(11,538)
Commodities	111,264	47,805	133,000	(85,195)
Capital outlay	-	-	5,000	(5,000)
Transfer to Capital Improvement Reserve	-	50,000	-	50,000
Transfer to Equipment Reserve	-	50,000	5,000	45,000
TOTAL EXPENDITURES	168,753	201,643	\$ 233,500	\$ (31,857)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,401)	(27,642)		
UNENCUMBERED CASH, BEGINNING	134,294	118,893		
UNENCUMBERED CASH, ENDING	\$ 118,893	\$ 91,251		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 28,279	\$ 51,032	\$ 49,965	\$ 1,067
Delinquent tax	997	463	500	(37)
Motor vehicle tax	7,451	3,508	2,078	1,430
Commercial vehicle fees	435	145	114	31
Recreational vehicle tax	94	45	23	22
16/20M vehicle tax	1,407	1,313	414	899
Watercraft tax	45	14	14	-
Transfer from Capital Improvement Reserve	-	30,000	-	30,000
Transfer from Equipment Reserve	-	15,000	-	15,000
Reimbursements and grants	362,081	366,381	399,000	(32,619)
TOTAL RECEIPTS	400,789	467,901	\$ 452,108	\$ 15,793
EXPENDITURES				
Personal services	235,822	244,669	\$ 242,500	\$ 2,169
Contractual services	104,915	123,434	148,700	(25,266)
Commodities	114,999	93,281	94,350	(1,069)
Capital outlay	74,740	-	15,000	(15,000)
Transfer to Capital Improvement Reserve	-	-	15,000	(15,000)
Transfer to Equipment Reserve	-	-	-	-
TOTAL EXPENDITURES	530,476	461,384	\$ 515,550	\$ (54,166)
RECEIPTS OVER (UNDER) EXPENDITURES	(129,687)	6,517		
UNENCUMBERED CASH, BEGINNING	136,068	6,381		
UNENCUMBERED CASH, ENDING	\$ 6,381	\$ 12,898		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 81	\$ 105	\$ 50	\$ 55
EXPENDITURES				
Contractual services	-	-	\$ 22,628	\$ (22,628)
Commodities	1,367	-	-	-
TOTAL EXPENDITURES	1,367	-	\$ 22,628	\$ (22,628)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,286)	105		
UNENCUMBERED CASH, BEGINNING	22,528	21,242		
UNENCUMBERED CASH, ENDING	\$ 21,242	\$ 21,347		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 337	\$ 461	\$ -	\$ 461
EXPENDITURES				
Contractual services	-	-	\$ 83,268	\$ (83,268)
Commodities	-	-	10,000	(10,000)
TOTAL EXPENDITURES	-	-	\$ 93,268	\$ (93,268)
RECEIPTS OVER (UNDER) EXPENDITURES	337	461		
UNENCUMBERED CASH, BEGINNING	93,168	93,505		
UNENCUMBERED CASH, ENDING	\$ 93,505	\$ 93,966		

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 50,184	\$ 53,689	\$ 50,000	\$ 3,689
Interest income	219	311	-	311
TOTAL RECEIPTS	<u>50,403</u>	<u>54,000</u>	<u>\$ 50,000</u>	<u>\$ 4,000</u>
EXPENDITURES				
Contractual services	37,114	32,563	\$ 54,529	\$ (21,966)
Commodities	1,450	1,024	2,000	(976)
Reserve for future period	-	-	35,958	(35,958)
TOTAL EXPENDITURES	<u>38,564</u>	<u>33,587</u>	<u>\$ 92,487</u>	<u>\$ (58,900)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	11,839	20,413		
UNENCUMBERED CASH, BEGINNING	<u>32,859</u>	<u>44,698</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 44,698</u>	<u>\$ 65,111</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 5,095	\$ 5,865	<u>\$ 5,022</u>	<u>\$ 843</u>
EXPENDITURES				
Contractual services	<u>415</u>	<u>6,003</u>	<u>\$ 5,022</u>	<u>\$ 981</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,680	(138)		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>4,680</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,680</u>	<u>\$ 4,542</u>		

WASHINGTON COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Private club liquor tax	\$ 2,666	\$ 3,016	<u>\$ 2,627</u>	<u>\$ 389</u>
EXPENDITURES				
Contractual services	<u>-</u>	<u>-</u>	<u>\$ 2,627</u>	<u>\$ (2,627)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,666	3,016		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>2,666</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,666</u>	<u>\$ 5,682</u>		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

(ACTUAL AND BUDGET)

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transient guest tax	\$ 9,334	\$ 6,177	<u>\$ 9,000</u>	<u>\$ (2,823)</u>
EXPENDITURES				
Contractual services	<u>7,947</u>	<u>8,912</u>	<u>\$ 22,591</u>	<u>\$ (13,679)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,387	(2,735)		
UNENCUMBERED CASH, BEGINNING	<u>9,507</u>	<u>10,894</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 10,894</u>	<u>\$ 8,159</u>		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2016	2017	2016	2017
RECEIPTS				
Transfer from Road and Bridge Fund	\$ -	\$ 135,000	\$ -	\$ -
Operating transfers in	-	-	10,000	101,400
Miscellaneous	-	-	100	571
TOTAL RECEIPTS	-	135,000	10,100	101,971
EXPENDITURES				
Transfer to County Health Fund	-	-	-	15,000
Capital outlay	169,300	-	61,629	12,768
TOTAL EXPENDITURES	169,300	-	61,629	27,768
RECEIPTS OVER (UNDER) EXPENDITURES	(169,300)	135,000	(51,529)	74,203
UNENCUMBERED CASH, BEGINNING	574,753	405,453	420,097	368,568
UNENCUMBERED CASH, ENDING	<u>\$ 405,453</u>	<u>\$ 540,453</u>	<u>\$ 368,568</u>	<u>\$ 442,771</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-14

	Multi-Use Capital Improvement Fund		Building Fund	
	2016	2017	2016	2017
RECEIPTS				
Operating transfers in	\$ -	\$ 75,000	\$ -	\$ -
Sale of equipment	20,849	-	-	-
TOTAL RECEIPTS	20,849	75,000	-	-
EXPENDITURES				
Transfer to County Health Fund	-	30,000	-	-
Capital outlay	28,259	5,793	-	1
TOTAL EXPENDITURES	28,259	35,793	-	1
RECEIPTS OVER (UNDER) EXPENDITURES	(7,410)	39,207	-	(1)
UNENCUMBERED CASH, BEGINNING	228,145	220,735	1	1
UNENCUMBERED CASH, ENDING	<u>\$ 220,735</u>	<u>\$ 259,942</u>	<u>\$ 1</u>	<u>\$ -</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 370	\$ 610	\$ 620	\$ 600
EXPENDITURES				
Contractual	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	370	610	620	600
UNENCUMBERED CASH, BEGINNING	500	870	580	1,200
UNENCUMBERED CASH, ENDING	<u>\$ 870</u>	<u>\$ 1,480</u>	<u>\$ 1,200</u>	<u>\$ 1,800</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2016	2017	2016	2017
RECEIPTS				
State of Kansas grant	\$ 13,865	\$ -	\$ -	\$ -
Fees	-	-	58,866	58,422
TOTAL RECEIPTS	13,865	-	58,866	58,422
EXPENDITURES				
Personal services	13,636	-	33,347	45,727
Contractual services	-	-	552	5,073
Commodities	-	99	10,493	3,833
Transfer to County General Fund	-	-	16,057	13,702
TOTAL EXPENDITURES	13,636	99	60,449	68,335
RECEIPTS OVER (UNDER) EXPENDITURES	229	(99)	(1,583)	(9,913)
UNENCUMBERED CASH, BEGINNING	-	229	21,482	19,899
UNENCUMBERED CASH, ENDING	<u>\$ 229</u>	<u>\$ 130</u>	<u>\$ 19,899</u>	<u>\$ 9,986</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-17

	Special Grant Fund		Airport Memorial Fund	
	2016	2017	2016	2017
RECEIPTS				
Grants received	\$ -	\$ -	\$ -	\$ -
Donations	-	-	100	25
TOTAL RECEIPTS	-	-	100	25
EXPENDITURES				
Contractual services	-	-	-	51
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	100	(26)
UNENCUMBERED CASH, BEGINNING	1,644	1,644	111	211
UNENCUMBERED CASH, ENDING	<u>\$ 1,644</u>	<u>\$ 1,644</u>	<u>\$ 211</u>	<u>\$ 185</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-18

	Attorney Special Fund		Prosecuting Attorney Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 1,268	\$ 1,784	\$ 560	\$ 653
EXPENDITURES				
Contractual	6,771	792	30	448
RECEIPTS OVER (UNDER) EXPENDITURES	(5,503)	992	530	205
UNENCUMBERED CASH, BEGINNING	7,954	2,451	10,100	10,630
UNENCUMBERED CASH, ENDING	<u>\$ 2,451</u>	<u>\$ 3,443</u>	<u>\$ 10,630</u>	<u>\$ 10,835</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-19

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2016	2017	2016	2017
RECEIPTS				
Fees	\$ 9,260	\$ 8,260	\$ 260	\$ 130
EXPENDITURES				
Contractual	13,827	1,111	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(4,567)	7,149	260	130
UNENCUMBERED CASH, BEGINNING	9,573	5,006	65	325
UNENCUMBERED CASH, ENDING	<u>\$ 5,006</u>	<u>\$ 12,155</u>	<u>\$ 325</u>	<u>\$ 455</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-20

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2016	2017	2016	2017
RECEIPTS				
Register of Deeds technology fees	\$ 7,874	\$ 9,860	\$ -	\$ -
County Clerk technology fees	-	-	1,967	2,465
TOTAL RECEIPTS	7,874	9,860	1,967	2,465
EXPENDITURES				
Contractual	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	7,874	9,860	1,967	2,465
UNENCUMBERED CASH, BEGINNING	23,009	30,883	476	2,443
UNENCUMBERED CASH, ENDING	<u>\$ 30,883</u>	<u>\$ 40,743</u>	<u>\$ 2,443</u>	<u>\$ 4,908</u>

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-21

	County Treasurer Technology Fund	
	<u>2016</u>	<u>2017</u>
RECEIPTS		
County Treasurer technology fees	\$ 1,967	\$ 2,465
EXPENDITURES		
Contractual	<u>-</u>	<u>3,298</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,967	(833)
UNENCUMBERED CASH, BEGINNING	<u>1,662</u>	<u>3,629</u>
UNENCUMBERED CASH, ENDING	<u>\$ 3,629</u>	<u>\$ 2,796</u>

WASHINGTON COUNTY, KANSAS

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

For Year Ended December 31, 2017

(With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-22

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ -	\$ -	\$ -	\$ -
Delinquent tax	520	117	500	(383)
Motor vehicle tax	1,276	-	-	-
Commercial vehicle fees	1	-	-	-
Recreational vehicle tax	13	-	-	-
16/20M vehicle tax	952	-	-	-
Watercraft tax	-	-	-	-
TOTAL RECEIPTS	2,762	117	<u>\$ 500</u>	<u>\$ (383)</u>
EXPENDITURES				
Transfer to General Fund	15,038	117	<u>\$ 13,146</u>	<u>\$ (13,029)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(12,276)	-		
UNENCUMBERED CASH, BEGINNING	12,276	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>		

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2017
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2016)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 551,165	\$ 549,709
Interest	6	301
Transfer from Public Building Commission - Capital Projects Fund	31	-
TOTAL RECEIPTS	<u>551,202</u>	<u>550,010</u>
EXPENDITURES		
Bond principal	215,000	220,000
Bond interest	335,550	329,100
Fees	650	650
TOTAL EXPENDITURES	<u>551,200</u>	<u>549,750</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2	260
UNENCUMBERED CASH, BEGINNING	<u>4</u>	<u>6</u>
UNENCUMBERED CASH, ENDING	<u>\$ 6</u>	<u>\$ 266</u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	\$ 8,961,664	\$ 14,558,881	\$ 13,957,239	\$ 9,563,306
Delinquent Real Estate Tax	39,866	94,020	100,578	33,308
Delinquent Personal Tax	268	10,956	10,099	1,125
Delinquent Watercraft Tax	110	243	353	-
Special City/County Highway Tax	-	423,514	423,514	-
Motor Vehicle Tax	235,920	996,015	996,831	235,104
Watercraft Tax	4,736	6,691	6,957	4,470
Bankruptcy Tax	234	575	278	531
Commercial Vehicle Fees	1,060	64,375	63,804	1,631
TOTAL DISTRIBUTABLE FUNDS	9,243,858	16,155,270	15,559,653	9,839,475
STATE FUNDS				
State Educational Building	-	88,657	88,657	-
State Institutional Building	-	44,329	44,329	-
State Motor Vehicle Tax	-	12,070	12,070	-
Motor Vehicle Registration	2,996	647,115	646,614	3,497
Game Licenses	322	20,327	19,873	776
CMB Stamps	-	75	25	50
Drivers' License Fees	399	17,557	17,572	384
Compensating Use and Sales Tax	20,478	443,020	429,227	34,271
TOTAL STATE FUNDS	24,195	1,273,150	1,258,367	38,978
SUBDIVISION FUNDS				
School Districts	(1)	4,663,336	4,663,370	(35)
Townships	18,820	1,199,747	1,216,503	2,064
Cemeteries	-	60,506	60,506	-
Cities	-	1,091,691	1,091,691	-
River Valley Extension	-	235,183	235,183	-
Fire Districts	-	171,745	171,745	-
NCK Library	-	131,295	131,295	-
Watershed Districts	-	5,241	5,241	-
Hanover Hospital and Palmer Building	-	95,849	95,849	-
TOTAL SUBDIVISION FUNDS	18,819	7,654,593	7,671,383	2,029
OTHER AGENCY FUNDS				
CERT Grant	668	-	432	236
Payroll Clearing	260	1,259,868	1,259,798	330
Checking Accounts				
County Attorney	497	934	974	457
District Court	30,490	141,508	171,748	250
Law Library	3,309	2,959	3,419	2,849
Noxious Weed - chemical container recycling	176	-	176	-
Sheriff	6,351	2,189	3,349	5,191
Juvenile Intervention	2,158	231	974	1,415
Inmate Commissary	9,062	64,362	49,195	24,229
Health Department - Electronic funds	-	102,998	102,998	-
Register of Deeds	-	103,643	103,643	-
TOTAL OTHER AGENCY FUNDS	52,971	1,678,692	1,696,706	34,957
TOTAL ALL AGENCY FUNDS	\$ 9,339,843	\$ 26,761,705	\$ 26,186,109	\$ 9,915,439