WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2022



WASHINGTON COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2022

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-5

NOTES TO THE FINANCIAL STATEMENT 6-14

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 15

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 16-22

Budgeted Special Purpose Funds
2-2 Road and Bridge 23
2-3 Special Bridge 24
2-4 Vegetation Management 25
2-5 Noxious Weed 26
2-6 County Health 27
2-7 Emergency 911 28
2-8 Wireless 911 29
2-9 Washington County 911 30
2-10 Special Alcohol and Drug Program 31
2-11 Special Parks and Recreation 32
2-12 Tourist and Promotion 33

Nonbudgeted Special Purpose Funds
2-13 Special Road and Bridge Machinery 34
2-13 Multi-Use Equipment 34
2-14 Multi-Use Capital Improvement 35
2-14 County Treasurer Technology 35
2-15 Finger Print 36
2-15 Offender Registration 36
2-16 Emergency Management Performance Grant 37
2-16 Treasurer's Auto Special 37
2-17 Municipalities Fight Addiction 38
2-17 Airport Memorial 38
2-18 Attorney Special 39
2-18 Prosecuting Attorney 39
2-19 VIN Inspection Fee 40
2-19 Concealed Carry 40
2-20 Juvenile Intervention 41
2-20 Special Law Enforcement 41
2-21 Register of Deeds Technology 42
2-21 County Clerk Technology 42
2-22 Nextera 43
2-22 ARPA Grant 43

Bond and Interest Fund
2-23 Public Building Commission - Bond and Interest 44

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 45

LINDBURG
VOGEL PIERCE FARIS
Chartered

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

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, 2022, 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, 2022, 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, 2022, 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.

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

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, 2021 (not presented herein), and have issued our report thereon dated July 19, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/office/oar/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 10, 2023

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 2,411,004	$ 6,707,670	$ 6,529,409	$ 2,589,265	$ 92,733	$ 2,681,998
Special Purpose Funds						
Road and Bridge	661,949	3,556,873	3,602,931	615,891	140,204	756,095
Special Bridge	320,811	622,118	399,055	543,874	20,136	564,010
Vegetation Management	61,438	29,221	63,897	26,762	-	26,762
Noxious Weed	223,973	107,862	146,028	185,807	674	186,481
County Health	(9,688)	552,065	495,031	47,346	6,808	54,154
Emergency 911	7,628	131	-	7,759	-	7,759
Wireless 911	90,035	83	-	90,118	-	90,118
Washington County 911	94,136	57,501	41,635	110,002	1,387	111,389
Special Alcohol and Drug Program	2,979	4,699	3,600	4,078	-	4,078
Special Parks and Recreation	4,555	1,555	-	6,110	-	6,110
Tourist and Promotion	17,192	10,088	8,558	18,722	644	19,366
Special Road and Bridge Machinery	1,055,927	-	74,440	981,487	-	981,487
Multi-Use Equipment	524,412	69,000	143,172	450,240	118,670	568,910
Multi-Use Capital Improvement	1,810,832	-	105,655	1,705,177	-	1,705,177
County Treasurer Technology	6,365	2,378	7,465	1,278	2,925	4,203
Finger Print	11,074	2,893	-	13,967	-	13,967
Offender Registration	5,560	1,100	-	6,660	-	6,660
Emergency Management Performance Grant	42,437	29,734	-	72,171	-	72,171
Treasurer's Auto Special	37,883	62,093	54,611	45,365	2,925	48,290
Municipalities Fight Addiction	-	1,015	-	1,015	-	1,015
Airport Memorial	285	-	-	285	-	285
Attorney Special	20,377	1,954	-	22,331	-	22,331
Prosecuting Attorney	14,851	1,169	60	15,960	-	15,960
VIN Inspection Fee	26,252	9,280	200	35,332	-	35,332
Concealed Carry	1,754	130	-	1,884	-	1,884
Juvenile Intervention	787	310	-	1,097	-	1,097
Special Law Enforcement	3,123	5,459	-	8,582	-	8,582
Register of Deeds Technology	65,136	9,734	32,906	41,964	-	41,964
County Clerk Technology	11,621	2,462	4,900	9,183	4,900	14,083
Nextera	-	448,900	-	448,900	-	448,900
ARPA	525,004	525,026	255,729	794,301	-	794,301
Bond and Interest Fund						
Public Building Commission - Bond and Interest	7,115	549,638	545,100	11,653	-	11,653
TOTAL FINANCIAL REPORTING ENTITY	$ 8,056,807	$ 13,372,141	$ 12,514,382	$ 8,914,566	$ 392,006	$ 9,306,572

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, 2022

COMPOSITION OF CASH	
Checking accounts	$ 3,944,211
Certificates of deposit	2,000,000
Federal government obligations	11,653
Kansas Municipal Investment Pool	16,000,000
Cash and cash items	108,317
	22,064,181
Other accounts	
Checking Accounts	
Law Library	9,381
Inmate Commissary	160,165
FSA funds	10,136
Health Department - Electronic funds	-
	179,682
TOTAL CASH	22,243,863
AGENCY FUNDS PER SCHEDULE 3	(12,937,291)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,306,572

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

WASHINGTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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 2022:

General Fund

Used to account for all unrestricted resources, except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

Used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Agency Funds

Funds used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1.

2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2022.

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

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (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, 2022, the County's carrying amount of deposits was $6,123,893 and the bank balance was $6,469,729. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $682,030 was covered by FDIC insurance, and $5,787,699 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 the KMIP.

As of December 31, 2022, the County had the following investments:

Investment Type	Fair Value	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 16,010,671	$ 16,000,000	N/A

The Kansas Municipal Investment Pool (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, 2022, the Washington County Public Building Commission had the following investments:

Investment Type	Fair Value	Carrying Value	Rating
Federated Government Obligations Fund	$ 11,653	$ 11,653	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, 2022, the County received rental payments in the amount of $549,089.

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
2023	$ 453,294	$ 93,000	$ 546,294
2024	455,944	89,800	545,744
2025	453,294	86,600	539,894
2026	455,494	88,400	543,894
2027	457,394	-	457,394
Thereafter	6,524,636	-	6,524,636
	$ 8,800,056	$ 357,800	$ 9,157,856

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Improvement	3.000% - 5.000%	03/07/13	$ 7,980,000	09/01/26
Washington County Public Building Commission, Series 2017, Hospital Refunding	3.000% - 3.625%	10/25/17	6,390,000	09/01/42

Changes in long-term debt of the County for the year ended December 31, 2022, 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	$ 575,000	$ -	$ 250,000	$ 325,000	$ 294,450
Washington County Public Building Commission, Series 2017, Hospital Refunding	6,390,000	-	-	6,390,000	-
Total Debt	$ 6,965,000	$ -	$ 250,000	$ 6,715,000	$ 294,450

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
2023	$ 325,000	$ 221,294
2024	335,000	210,744
2025	340,000	199,894
2026	355,000	188,894
2027	280,000	177,394
2028-2032	1,520,000	756,769
2033-2037	1,755,000	506,256
2038-2042	1,805,000	181,611
	$ 6,715,000	$ 2,442,856

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, 2022, included the following:

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

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $281,663 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,074,431. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022, was $194,805.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2022.

NOTE 10—INTERFUND TRANSFERS

Interfund transfers for the County during 2022 were as follows:

From Fund	To Fund	Statutory Authority	Amount
Treasurer's Auto Special	General	K.S.A. 8-145	$ 10,000
Multi-Use Capital Improvement	General	K.S.A. 19-120	25,000
Multi-Use Equipment	County Health	K.S.A. 19-119	5,476
Multi-Use Capital Improvement	County Health	K.S.A. 19-120	10,848
Multi-Use Capital Improvement	Multi-Use Equipment	Resolution	62,500

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, 2022, the County's share of the tax rebates totaled $95,158.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 7,724,471	$ -	$ 7,724,471	$ 6,529,409	$ (1,195,062)
Special Purpose Funds					
Road and Bridge	3,740,000	192,465	3,932,465	3,602,931	(329,534)
Special Bridge	523,143	-	523,143	399,055	(124,088)
Vegetation Management	64,897	-	64,897	63,897	(1,000)
Noxious Weed	192,000	-	192,000	146,028	(45,972)
County Health	401,000	158,599	559,599	495,031	(64,568)
Emergency 911	7,625	-	7,625	-	(7,625)
Wireless 911	90,002	-	90,002	-	(90,002)
Washington County 911	105,877	-	105,877	41,635	(64,242)
Special Alcohol and Drug Program	7,038	-	7,038	3,600	(3,438)
Special Parks and Recreation	6,328	-	6,328	-	(6,328)
Tourist and Promotion	19,524	-	19,524	8,558	(10,966)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 5,377,185	$ 5,780,754	$ 5,671,091	$ 109,663
Intergovernmental	1,978	1,555	1,776	(221)
Licenses, fees, and permits	408,617	367,580	230,500	137,080
Use of money and property	20,811	69,881	14,375	55,506
Reimbursements and other	404,513	452,900	352,000	100,900
Transfers in	15,252	35,000	10,000	25,000
TOTAL RECEIPTS	6,228,356	6,707,670	$ 6,279,742	$ 427,928
EXPENDITURES				
County Commission	70,680	72,949	$ 72,500	$ 449
County Clerk	119,271	125,202	173,237	(48,035)
County Treasurer	118,823	143,534	150,000	(6,466)
County Attorney	181,560	189,892	237,979	(48,087)
Register of Deeds	96,583	88,671	107,000	(18,329)
Clerk of District Court	63,979	65,702	78,490	(12,788)
Courthouse (general expense)	425,479	333,653	649,000	(315,347)
Appraiser	167,792	190,353	212,411	(22,058)
Jail	751,393	752,763	839,657	(86,894)
Emergency preparedness	45,329	49,489	52,472	(2,983)
Communications	266,385	292,332	281,720	10,612
Janitor	37,024	38,303	49,658	(11,355)
Election	41,273	62,547	72,750	(10,203)
Tourism	23,600	17,753	21,113	(3,360)
Airport maintenance	5,431	5,329	10,000	(4,671)
Sheriff	622,300	578,791	654,523	(75,732)
Coroner	23,843	20,961	10,000	10,961
Employee benefits	2,014,284	1,885,940	2,512,000	(626,060)
Sanitarian	50,883	44,162	40,299	3,863
Solid waste	510,765	582,766	516,912	65,854
Appropriations	920,531	988,317	982,750	5,567
TOTAL EXPENDITURES	6,557,208	6,529,409	$ 7,724,471	$ (1,195,062)
RECEIPTS OVER (UNDER) EXPENDITURES	(328,852)	178,261		
UNENCUMBERED CASH, BEGINNING	2,739,856	2,411,004		
UNENCUMBERED CASH, ENDING	$ 2,411,004	$ 2,589,265		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF RECEIPTS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Ad valorem property tax	$ 4,996,369	$ 5,461,825	$ 5,333,772	$ 128,053
Delinquent tax	57,490	26,473	22,000	4,473
Intangible tax	15,616	15,855	10,000	5,855
Motor vehicle tax	287,363	274,002	269,758	4,244
Commercial vehicle fees	16,477	16,388	16,901	(513)
Recreational vehicle tax	5,141	5,523	4,377	1,146
16/20M vehicle tax	39,261	42,400	44,761	(2,361)
Watercraft tax	1,847	1,788	1,823	(35)
Neighborhood revitalization	(42,379)	(63,500)	(32,301)	(31,199)
TOTAL TAXES	5,377,185	5,780,754	5,671,091	109,663
INTERGOVERNMENTAL				
Local alcoholic liquor	1,978	1,555	1,776	(221)
LICENSES, FEES, AND PERMITS				
Redemption charges	52,550	37,695	10,000	27,695
Clerk of District Court fees	3,282	1,851	500	1,351
Recycling income	32,185	34,880	20,000	14,880
Solid waste fees	192,129	204,460	150,000	54,460
Officers' fees	128,471	88,694	50,000	38,694
TOTAL LICENSES, FEES, AND PERMITS	408,617	367,580	230,500	137,080
USE OF MONEY AND PROPERTY				
Interest on investments	12,093	62,850	8,000	54,850
Rent	8,110	6,550	6,375	175
Other interest	608	481	-	481
TOTAL USE OF MONEY AND PROPERTY	20,811	69,881	14,375	55,506
REIMBURSEMENTS AND OTHER				
Contract law	10,000	11,000	10,000	1,000
Inmate housing	276,930	351,784	250,000	101,784
Sanitarian	64,463	63,245	65,000	(1,755)
Washington County Hospital reimbursement	50,000	-	25,000	(25,000)
Other collections and reimbursements	3,120	26,871	2,000	24,871
TOTAL REIMBURSEMENTS AND OTHER	404,513	452,900	352,000	100,900
TRANSFERS IN				
Transfer from:				
Treasurer's Auto Special Fund	15,252	10,000	10,000	-
Multi-Use Capital Improvement Fund	-	25,000	-	25,000
TOTAL TRANSFERS IN	15,252	35,000	10,000	25,000
TOTAL RECEIPTS	$ 6,228,356	$ 6,707,670	$ 6,279,742	$ 427,928

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 3 of 7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 66,437	$ 69,632	$ 67,500	$ 2,132
Contractual services	3,376	3,317	4,000	(683)
Commodities	867	-	1,000	(1,000)
TOTAL COUNTY COMMISSION	70,680	72,949	72,500	449
COUNTY CLERK				
Personal services	112,305	113,159	133,237	(20,078)
Contractual services	5,626	7,209	30,000	(22,791)
Commodities	1,340	4,834	10,000	(5,166)
Capital outlay	-	-	-	-
TOTAL COUNTY CLERK	119,271	125,202	173,237	(48,035)
COUNTY TREASURER				
Personal services	100,997	121,319	120,000	1,319
Contractual services	10,336	15,062	20,000	(4,938)
Commodities	7,490	7,153	10,000	(2,847)
TOTAL COUNTY TREASURER	118,823	143,534	150,000	(6,466)
COUNTY ATTORNEY				
Personal services	163,167	175,391	197,779	(22,388)
Contractual services	13,265	10,072	26,200	(16,128)
Commodities	5,128	4,429	14,000	(9,571)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	181,560	189,892	237,979	(48,087)
REGISTER OF DEEDS				
Personal services	79,993	68,699	82,000	(13,301)
Contractual services	14,996	17,254	19,000	(1,746)
Commodities	1,594	2,718	6,000	(3,282)
Capital outlay	-	-	-	-
TOTAL REGISTER OF DEEDS	96,583	88,671	107,000	(18,329)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 62,553	$ 52,194	$ 68,200	$ (16,006)
Commodities	1,426	7,718	4,500	3,218
Capital outlay	-	5,790	5,790	-
TOTAL CLERK OF DISTRICT COURT	63,979	65,702	78,490	(12,788)
COURTHOUSE (general expense)				
Contractual services	291,008	274,141	200,000	74,141
Commodities	23,961	24,121	24,000	121
Capital outlay	70,510	7,163	350,000	(342,837)
Reimburse County Health Fund	40,000	28,228	-	28,228
Transfer to:				
Multi-Use Equipment Fund	-	-	25,000	(25,000)
Multi-Use Capital Improvement Fund	-	-	50,000	(50,000)
TOTAL COURTHOUSE (general expense)	425,479	333,653	649,000	(315,347)
APPRAISER				
Personal services	93,798	104,096	107,411	(3,315)
Contractual services	65,893	74,806	72,500	2,306
Commodities	8,101	11,451	28,500	(17,049)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	4,000	(4,000)
TOTAL APPRAISER	167,792	190,353	212,411	(22,058)
JAIL				
Personal services	484,312	478,367	513,757	(35,390)
Contractual services	164,325	166,633	156,500	10,133
Commodities	60,999	106,982	159,000	(52,018)
Capital outlay	1,000	-	9,000	(9,000)
Juvenile detention	757	781	1,400	(619)
Transfer to:				
Multi-Use Equipment Fund	20,000	-	-	-
Multi-Use Capital Improvement Fund	20,000	-	-	-
TOTAL JAIL	751,393	752,763	839,657	(86,894)
EMERGENCY PREPAREDNESS				
Personal services	37,202	40,675	41,472	(797)
Contractual services	(806)	3,474	4,600	(1,126)
Commodities	8,444	3,238	1,400	1,838
Capital outlay	489	2,102	5,000	(2,898)
TOTAL EMERGENCY PREPAREDNESS	45,329	49,489	52,472	(2,983)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMMUNICATIONS				
Personal services	$ 252,572	$ 280,479	$ 262,000	$ 18,479
Contractual services	7,696	9,178	13,470	(4,292)
Commodities	1,117	2,675	6,250	(3,575)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	5,000	-	-	-
TOTAL COMMUNICATIONS	266,385	292,332	281,720	10,612
JANITOR				
Personal services	32,807	34,867	37,658	(2,791)
Contractual services	152	-	1,500	(1,500)
Commodities	4,065	3,436	10,500	(7,064)
Capital outlay	-	-	-	-
TOTAL JANITOR	37,024	38,303	49,658	(11,355)
ELECTION				
Personal services	12,143	12,727	12,750	(23)
Contractual services	17,466	19,107	20,000	(893)
Commodities	11,664	30,713	40,000	(9,287)
Capital outlay	-	-	-	-
TOTAL ELECTION	41,273	62,547	72,750	(10,203)
TOURISM				
Personal services	15,278	16,013	14,313	1,700
Contractual services	5,529	911	5,850	(4,939)
Commodities	2,793	829	450	379
Capital outlay	-	-	500	(500)
TOTAL TOURISM	23,600	17,753	21,113	(3,360)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
AIRPORT MAINTENANCE				
Contractual services	$ 5,155	$ 5,085	$ 10,000	$ (4,915)
Commodities	276	244	-	244
TOTAL AIRPORT MAINTENANCE	5,431	5,329	10,000	(4,671)
SHERIFF				
Personal services	413,998	382,433	466,878	(84,445)
Contractual services	66,055	80,149	69,845	10,304
Commodities	63,747	81,419	80,500	919
Capital outlay	33,000	34,790	37,300	(2,510)
Transfer to:				
Multi-Use Equipment Fund	25,500	-	-	-
Multi-Use Capital Improvement Fund	20,000	-	-	-
TOTAL SHERIFF	622,300	578,791	654,523	(75,732)
CORONER				
Contractual services	23,843	20,961	10,000	10,961
EMPLOYEE BENEFITS				
Social Security	237,028	240,385	255,000	(14,615)
Retirement	295,475	297,491	329,000	(31,509)
Medical insurance	1,382,213	1,246,127	1,800,000	(553,873)
Advance insurance	10,452	17,683	15,000	2,683
FSA	(564)	1,080	5,000	(3,920)
Kansas unemployment	2,608	37,239	8,000	29,239
Workers' compensation	87,072	45,935	100,000	(54,065)
TOTAL EMPLOYEE BENEFITS	2,014,284	1,885,940	2,512,000	(626,060)
SANITARIAN				
Personal services	36,284	37,543	34,816	2,727
Contractual services	7,465	2,078	5,483	(3,405)
Commodities	7,134	4,541	-	4,541
TOTAL SANITARIAN	50,883	44,162	40,299	3,863

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SOLID WASTE				
Personal services	$ 221,629	$ 305,544	$ 211,912	$ 93,632
Contractual services	127,355	183,115	170,000	13,115
Commodities	86,781	94,107	60,000	34,107
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	50,000	(50,000)
Multi-Use Capital Improvement Fund	75,000	-	25,000	(25,000)
TOTAL SOLID WASTE	510,765	582,766	516,912	65,854
APPROPRIATIONS				
Senior citizens	70,000	74,000	74,000	-
Economic development	80,000	120,000	120,000	-
Conservation district	40,000	40,000	40,000	-
Historical museum	24,750	24,750	24,750	-
County hospital maintenance	335,000	350,000	350,000	-
County fair	75,000	75,000	75,000	-
Pawnee Mental Health	50,000	55,000	55,000	-
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	1,500	1,500	1,500	-
Rural Opportunity Zone	10,500	10,500	10,500	-
Twin Valley Transportation	27,281	31,067	25,000	6,067
Silver Haired Legislator	500	500	500	-
Ambulance contract	149,500	149,500	150,000	(500)
TOTAL APPROPRIATIONS	920,531	988,317	982,750	5,567
TOTAL EXPENDITURES	$ 6,557,208	$ 6,529,409	$ 7,724,471	$ (1,195,062)

WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 2,780,063	$ 2,674,825	$ 2,612,304	$ 62,521
Delinquent tax	29,477	15,717	10,000	5,717
Motor vehicle tax	201,385	158,628	150,089	8,539
Commercial vehicle fees	11,077	9,118	9,404	(286)
Recreational vehicle tax	3,568	3,186	2,435	751
16/20M vehicle tax	32,110	28,378	24,905	3,473
Watercraft tax	1,237	995	1,014	(19)
Reimbursements	137,689	282,465	90,000	192,465
Special City and County Highway Fuel Tax	327,037	414,661	418,504	(3,843)
Neighborhood revitalization	(23,580)	(31,100)	(17,972)	(13,128)
TOTAL RECEIPTS	3,500,063	3,556,873	$ 3,300,683	$ 256,190
EXPENDITURES				
Personal services	792,057	755,709	$ 800,000	$ (44,291)
Contractual services	110,547	350,622	340,000	10,622
Commodities	1,897,730	2,496,600	2,500,000	(3,400)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	400,000	-	100,000	(100,000)
Special Road and Bridge Machinery Fund	200,000	-	-	-
TOTAL EXPENDITURES	3,400,334	3,602,931	3,740,000	(137,069)
Adjustment for qualifying budget credits	-	-	192,465	(192,465)
TOTAL FOR COMPARISON	3,400,334	3,602,931	$ 3,932,465	$ (329,534)
RECEIPTS OVER (UNDER) EXPENDITURES	99,729	(46,058)		
UNENCUMBERED CASH, BEGINNING	562,220	661,949		
UNENCUMBERED CASH, ENDING	$ 661,949	$ 615,891		

WASHINGTON COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Local sales tax	$ 591,345	$ 622,118	$ 400,000	$ 222,118
Reimbursements	72,617	-	-	-
TOTAL RECEIPTS	663,962	622,118	$ 400,000	$ 222,118
EXPENDITURES				
Contractual services	75,322	249,929	$ 523,143	$ (273,214)
Commodities	572,579	149,126	-	149,126
TOTAL EXPENDITURES	647,901	399,055	$ 523,143	$ (124,088)
RECEIPTS OVER (UNDER) EXPENDITURES	16,061	223,063		
UNENCUMBERED CASH, BEGINNING	304,750	320,811		
UNENCUMBERED CASH, ENDING	$ 320,811	$ 543,874		

WASHINGTON COUNTY, KANSAS

VEGETATION MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements	$ 60,961	$ 29,221	$ 45,000	$ (15,779)
EXPENDITURES				
Contractual services	-	-	$ -	$ -
Commodities	48,333	63,897	64,897	(1,000)
TOTAL EXPENDITURES	48,333	63,897	$ 64,897	$ (1,000)
RECEIPTS OVER (UNDER) EXPENDITURES	12,628	(34,676)		
UNENCUMBERED CASH, BEGINNING	48,810	61,438		
UNENCUMBERED CASH, ENDING	$ 61,438	$ 26,762		

WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 181,606	$ (33)	$ -	$ (33)
Delinquent tax	1,727	857	500	357
Motor vehicle tax	10,898	10,015	9,804	211
Commercial vehicle fees	617	596	614	(18)
Recreational vehicle tax	194	202	159	43
16/20M vehicle tax	1,570	1,585	1,627	(42)
Watercraft tax	69	65	66	(1)
Chemical sales and reimbursements	51,828	94,575	60,000	34,575
Neighborhood revitalization	(1,540)	-	(1,174)	1,174
TOTAL RECEIPTS	246,969	107,862	$ 71,596	$ 36,266
EXPENDITURES				
Personal services	91,047	56,330	$ 95,000	$ (38,670)
Contractual services	8,855	9,930	12,000	(2,070)
Commodities	31,021	79,768	75,000	4,768
Capital outlay	-	-	-	-
Transfer to - Multi-Use Capital Improvement Fund	75,000	-	10,000	(10,000)
TOTAL EXPENDITURES	205,923	146,028	$ 192,000	$ (45,972)
RECEIPTS OVER (UNDER) EXPENDITURES	41,046	(38,166)		
UNENCUMBERED CASH, BEGINNING	182,927	223,973		
UNENCUMBERED CASH, ENDING	$ 223,973	$ 185,807		

WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 26,146	$ 47,964	$ 46,810	$ 1,154
Delinquent tax	895	243	450	(207)
Motor vehicle tax	1,719	1,149	1,414	(265)
Commercial vehicle fees	8	86	89	(3)
Recreational vehicle tax	24	24	23	1
16/20M vehicle tax	1,122	(3)	235	(238)
Watercraft tax	-	9	10	(1)
Reimbursements and grants	202,769	458,599	300,000	158,599
Reimbursement from General Fund	40,000	28,228	-	28,228
Transfer from:				
Multi-Use Capital Improvement Fund	-	10,848	-	10,848
Multi-Use Equipment Fund	-	5,476	-	5,476
Neighborhood revitalization	(222)	(558)	(169)	(389)
TOTAL RECEIPTS	272,461	552,065	$ 348,862	$ 203,203
EXPENDITURES				
Personal services	197,710	188,677	$ 140,000	$ 48,677
Contractual services	70,600	77,985	103,000	(25,015)
Commodities	192,420	228,369	128,000	100,369
Capital outlay	-	-	15,000	(15,000)
Transfer to - Multi-Use Capital Improvement Fund	-	-	15,000	(15,000)
TOTAL EXPENDITURES	460,730	495,031	401,000	94,031
Adjustment for qualifying budget credits	-	-	158,599	(158,599)
TOTAL FOR COMPARISON	460,730	495,031	$ 559,599	$ (64,568)
RECEIPTS OVER (UNDER) EXPENDITURES	(188,269)	57,034		
UNENCUMBERED CASH, BEGINNING	178,581	(9,688)		
UNENCUMBERED CASH, ENDING	$ (9,688)	$ 47,346		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 3	$ 131	$ -	$ 131
EXPENDITURES				
Contractual services	-	-	$ 7,425	$ (7,425)
Commodities	-	-	200	(200)
TOTAL EXPENDITURES	-	-	$ 7,625	$ (7,625)
RECEIPTS OVER (UNDER) EXPENDITURES	3	131		
UNENCUMBERED CASH, BEGINNING	7,625	7,628		
UNENCUMBERED CASH, ENDING	$ 7,628	$ 7,759		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 33	$ 83	$ -	$ 83
EXPENDITURES				
Contractual services	-	-	$ -	$ -
Commodities	-	-	90,002	(90,002)
TOTAL EXPENDITURES	-	-	$ 90,002	$ (90,002)
RECEIPTS OVER (UNDER) EXPENDITURES	33	83		
UNENCUMBERED CASH, BEGINNING	90,002	90,035		
UNENCUMBERED CASH, ENDING	$ 90,035	$ 90,118		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,808	$ 57,501	$ 60,000	$ (2,499)
Interest income	8	-	-	-
TOTAL RECEIPTS	60,816	57,501	$ 60,000	$ (2,499)
EXPENDITURES				
Contractual services	22,488	40,697	$ 105,377	$ (64,680)
Commodities	69	938	500	438
TOTAL EXPENDITURES	22,557	41,635	$ 105,877	$ (64,242)
RECEIPTS OVER (UNDER) EXPENDITURES	38,259	15,866		
UNENCUMBERED CASH, BEGINNING	55,877	94,136		
UNENCUMBERED CASH, ENDING	$ 94,136	$ 110,002		

WASHINGTON COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,283	$ 4,699	$ 3,386	$ 1,313
EXPENDITURES				
Contractual services	6,280	3,600	$ 7,038	$ (3,438)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,997)	1,099		
UNENCUMBERED CASH, BEGINNING	4,976	2,979		
UNENCUMBERED CASH, ENDING	$ 2,979	$ 4,078		

WASHINGTON COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 1,978	$ 1,555	$ 1,776	$ (221)
EXPENDITURES				
Contractual services	-	-	$ 6,328	$ (6,328)
RECEIPTS OVER (UNDER) EXPENDITURES	1,978	1,555		
UNENCUMBERED CASH, BEGINNING	2,577	4,555		
UNENCUMBERED CASH, ENDING	$ 4,555	$ 6,110		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 12,885	$ 10,088	$ 6,000	$ 4,088
EXPENDITURES				
Contractual services	12,602	8,558	$ 19,524	$ (10,966)
RECEIPTS OVER (UNDER) EXPENDITURES	283	1,530		
UNENCUMBERED CASH, BEGINNING	16,909	17,192		
UNENCUMBERED CASH, ENDING	$ 17,192	$ 18,722		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-13

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2021	2022	2021	2022
RECEIPTS				
Transfer from:				
Road and Bridge Fund	$ 200,000	$ -	$ -	$ -
Multi-Use Capital Improvement Fund	-	-	50,500	62,500
Sale of equipment	-	-	7,200	6,500
TOTAL RECEIPTS	200,000	-	57,700	69,000
EXPENDITURES				
Contractual services	-	74,440	-	-
Capital outlay	-	-	41,668	137,696
Transfer to - County Health Fund	-	-	-	5,476
TOTAL EXPENDITURES	-	74,440	41,668	143,172
RECEIPTS OVER (UNDER) EXPENDITURES	200,000	(74,440)	16,032	(74,172)
UNENCUMBERED CASH, BEGINNING	855,927	1,055,927	508,380	524,412
UNENCUMBERED CASH, ENDING	$ 1,055,927	$ 981,487	$ 524,412	$ 450,240

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-14

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Operating transfers in	$ 590,000	$ -	$ -	$ -
County Treasurer Technology fees	-	-	2,786	2,378
TOTAL RECEIPTS	590,000	-	2,786	2,378
EXPENDITURES				
Contractual services	-	-	-	7,465
Capital outlay	178,248	7,307	-	-
Transfer to:				
County Health Fund	-	10,848	-	-
General Fund	-	25,000	-	-
Multi-Use Equipment Fund	-	62,500	-	-
TOTAL EXPENDITURES	178,248	105,655	-	7,465
RECEIPTS OVER (UNDER) EXPENDITURES	411,752	(105,655)	2,786	(5,087)
UNENCUMBERED CASH, BEGINNING	1,399,080	1,810,832	3,579	6,365
UNENCUMBERED CASH, ENDING	$ 1,810,832	$ 1,705,177	$ 6,365	$ 1,278

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-15

	Finger Print Fund		Offender Registration Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 3,082	$ 2,893	$ 1,420	$ 1,100
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	3,082	2,893	1,420	1,100
UNENCUMBERED CASH, BEGINNING	7,992	11,074	4,140	5,560
UNENCUMBERED CASH, ENDING	$ 11,074	$ 13,967	$ 5,560	$ 6,660

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-16

	Emergency Management Performance Grant Fund		Treasurer's Auto Special Fund	
	2021	2022	2021	2022
RECEIPTS				
State of Kansas grant	$ 14,476	$ 29,734	$ -	$ -
Fees	-	-	65,350	62,093
TOTAL RECEIPTS	14,476	29,734	65,350	62,093
EXPENDITURES				
Personal services	-	-	32,817	33,640
Contractual services	-	-	4,046	2,956
Commodities	-	-	200	8,015
Transfer to - General Fund	-	-	15,252	10,000
TOTAL EXPENDITURES	-	-	52,315	54,611
RECEIPTS OVER (UNDER) EXPENDITURES	14,476	29,734	13,035	7,482
UNENCUMBERED CASH, BEGINNING	27,961	42,437	24,848	37,883
UNENCUMBERED CASH, ENDING	$ 42,437	$ 72,171	$ 37,883	$ 45,365

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-17

	Municipalities Fight Addiction Fund		Airport Memorial Fund	
	2021	2022	2021	2022
RECEIPTS				
Grants received	$ -	$ 1,015	$ -	$ -
Donations	-	-	100	-
TOTAL RECEIPTS	-	1,015	100	-
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,015	100	-
UNENCUMBERED CASH, BEGINNING	-	-	185	285
UNENCUMBERED CASH, ENDING	$ -	$ 1,015	$ 285	$ 285

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-18

	Attorney Special Fund		Prosecuting Attorney Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 7,952	$ 1,954	$ 1,597	$ 1,169
EXPENDITURES				
Contractual services	-	-	-	60
RECEIPTS OVER (UNDER) EXPENDITURES	7,952	1,954	1,597	1,109
UNENCUMBERED CASH, BEGINNING	12,425	20,377	13,254	14,851
UNENCUMBERED CASH, ENDING	$ 20,377	$ 22,331	$ 14,851	$ 15,960

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-19

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 10,120	$ 9,280	$ 323	$ 130
EXPENDITURES				
Contractual services	8,000	200	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,120	9,080	323	130
UNENCUMBERED CASH, BEGINNING	24,132	26,252	1,431	1,754
UNENCUMBERED CASH, ENDING	$ 26,252	$ 35,332	$ 1,754	$ 1,884

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-20

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2021	2022	2021	2022
RECEIPTS				
Fees	$ 110	$ 310	$ 8,280	$ 5,459
Reimbursements	-	-	-	-
TOTAL RECEIPTS	110	310	8,280	5,459
EXPENDITURES				
Contractual services	600	-	13,117	-
RECEIPTS OVER (UNDER) EXPENDITURES	(490)	310	(4,837)	5,459
UNENCUMBERED CASH, BEGINNING	1,277	787	7,960	3,123
UNENCUMBERED CASH, ENDING	$ 787	$ 1,097	$ 3,123	$ 8,582

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-21

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2021	2022	2021	2022
RECEIPTS				
Register of Deeds Technology fees	$ 11,167	$ 9,734	$ -	$ -
County Clerk Technology fees	-	-	2,786	2,462
TOTAL RECEIPTS	11,167	9,734	2,786	2,462
EXPENDITURES				
Contractual services	8,466	32,906	-	4,900
RECEIPTS OVER (UNDER) EXPENDITURES	2,701	(23,172)	2,786	(2,438)
UNENCUMBERED CASH, BEGINNING	62,435	65,136	8,835	11,621
UNENCUMBERED CASH, ENDING	$ 65,136	$ 41,964	$ 11,621	$ 9,183

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-22

	Nextera		ARPA	
	2021	2022	2021	2022
RECEIPTS				
In lieu of tax	$ -	$ 448,900	$ -	$ -
Grants	-	-	525,026	525,026
TOTAL RECEIPTS	-	448,900	525,026	525,026
EXPENDITURES				
Contractual services	-	-	22	255,729
RECEIPTS OVER (UNDER) EXPENDITURES	-	448,900	525,004	269,297
UNENCUMBERED CASH, BEGINNING	-	-	-	525,004
UNENCUMBERED CASH, ENDING	$ -	$ 448,900	$ 525,004	$ 794,301

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For the Prior Year Ended December 31, 2021)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 542,293	$ 549,089
Interest	12	540
Refunds	-	9
TOTAL RECEIPTS	542,305	549,638
EXPENDITURES		
Bond principal	240,000	250,000
Bond interest	301,650	294,450
Fees	650	650
TOTAL EXPENDITURES	542,300	545,100
RECEIPTS OVER (UNDER) EXPENDITURES	5	4,538
UNENCUMBERED CASH, BEGINNING	7,110	7,115
UNENCUMBERED CASH, ENDING	$ 7,115	$ 11,653

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 12,050,914	$ 18,830,747	$ 18,526,890	$ 12,354,771
Delinquent real estate tax	38,442	92,939	92,297	39,084
Delinquent personal tax	2,432	5,302	7,162	572
Delinquent watercraft tax	1	99	81	19
Special city/county highway tax	116,798	337,884	342,730	111,952
Motor vehicle tax	184,668	949,888	913,743	220,813
Watercraft tax	4,604	5,515	6,396	3,723
Bankruptcy tax	-	1,970	1,194	776
Neighborhood revitalization	-	190,592	190,592	-
Commercial vehicle fees	-	56,122	54,416	1,706
TOTAL DISTRIBUTABLE FUNDS	12,397,859	20,471,058	20,135,501	12,733,416
STATE FUNDS				
State educational building	-	141,740	141,740	-
State institutional building	-	70,870	70,870	-
State motor vehicle tax	-	12,419	12,419	-
State Heritage Trust	1,720	4,839	5,463	1,096
State candidate filing fee	-	50	50	-
Motor vehicle registration	1	630,791	630,792	-
Game licenses	-	9,808	9,599	209
CMB stamps	-	100	100	-
Drivers' license fees	-	20,213	20,213	-
Compensating use and sales tax	-	753,205	753,205	-
TOTAL STATE FUNDS	1,721	1,644,035	1,644,451	1,305
SUBDIVISION FUNDS				
School districts	(64)	6,373,005	6,372,941	-
Townships	21,001	1,695,037	1,693,323	22,715
Cemeteries	-	78,978	78,745	233
Cities	(9)	1,330,043	1,330,034	-
River Valley Extension	-	278,518	278,518	-
Fire districts	-	216,714	216,714	-
NCK Library	-	177,401	177,401	-
Watershed districts	-	6,850	6,850	-
Hanover hospital and Palmer building	-	385,034	385,034	-
TOTAL SUBDIVISION FUNDS	20,928	10,541,580	10,539,560	22,948
OTHER AGENCY FUNDS				
CERT grant	236	-	-	236
Payroll clearing	693	1,541,793	1,542,782	(296)
Checking Accounts				
District Court	17,359	91,332	108,691	-
Law Library	9,325	2,316	2,260	9,381
Inmate Commissary	99,647	171,190	110,672	160,165
FSA funds	9,550	28,336	27,750	10,136
Health Department - Electronic funds	-	651,109	651,109	-
TOTAL OTHER AGENCY FUNDS	136,810	2,486,076	2,443,264	179,622
TOTAL ALL AGENCY FUNDS	$ 12,557,318	$ 35,142,749	$ 34,762,776	$ 12,937,291