WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2025



WASHINGTON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Washington County, Kansas

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, 2025, 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated April 29, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services . The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025, (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
April 28, 2026

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 3,673,366	$ 8,115,256	$ 7,953,515	$ 3,835,107	$ 101,879	$ 3,936,986
Special Purpose Funds						
Road and Bridge	4,694,164	1,588,819	3,904,409	2,378,574	95,225	2,473,799
Noxious Weed	218,755	160,126	241,439	137,442	7,623	145,065
County Health	(10,757)	439,748	404,431	24,560	2,742	27,302
Vegetation Management	88,258	24,031	34,297	77,992	-	77,992
Emergency 911	7,707	39	-	7,746	-	7,746
Wireless 911	71,482	1,329	5,563	67,248	637	67,885
Washington County 911	75,373	69,807	56,512	88,668	2,535	91,203
Special Alcohol and Drug Program	1,867	5,069	2,607	4,329	200	4,529
Special Parks and Recreation	877	2,650	-	3,527	-	3,527
Tourist and Promotion	33,660	9,043	9,323	33,380	-	33,380
Special Road and Bridge Machinery	729,874	348,440	711,113	367,201	-	367,201
Multi-Use Equipment	296,303	184,684	223,235	257,752	9,000	266,752
Multi-Use Capital Improvement	936,170	100,000	99,012	937,158	-	937,158
County Treasurer Technology	5,580	1,782	-	7,362	-	7,362
Finger Print	19,856	2,871	-	22,727	-	22,727
Offender Registration	8,940	1,040	6,000	3,980	-	3,980
Economic Development Grant	18,932	-	18,932	-	461	461
Treasurer's Auto Special	-	68,604	39,096	29,508	-	29,508
Municipalities Fight Addiction	20,612	6,310	-	26,922	-	26,922
Airport Memorial	285	-	-	285	-	285
Attorney Special	24,737	3,796	-	28,533	-	28,533
Prosecuting Attorney	17,055	545	2,606	14,994	-	14,994
VIN Inspection Fee	48,302	8,760	8,833	48,229	-	48,229
Concealed Carry	2,405	228	-	2,633	-	2,633
Juvenile Intervention	1,440	140	-	1,580	-	1,580
Special Law Enforcement	7,680	1,000	-	8,680	-	8,680
Register of Deeds Technology	51,284	7,372	17,102	41,554	656	42,210
County Clerk Technology	4,190	1,782	-	5,972	-	5,972
Nextera	687,250	-	-	687,250	-	687,250
ARPA	317,499	-	310,158	7,341	-	7,341
Sanitarian Grant	39,775	50,000	56,939	32,836	-	32,836
Special Highway Improvement	-	530,000	-	530,000	-	530,000
Bond and Interest Fund						
Public Building Commission - Bond and Interest	1,510	540,356	541,144	722	-	722
TOTAL FINANCIAL REPORTING ENTITY	$ 12,094,431	$ 12,273,627	$ 14,646,266	$ 9,721,792	$ 220,958	$ 9,942,750

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

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

COMPOSITION OF CASH	
Checking accounts	$ 2,457,019
Certificates of deposit	10,000,000
Federal government obligations	722
Kansas Municipal Investment Pool	11,000,000
Cash and cash items	71,271
	23,529,012
Other accounts	
Checking Accounts	
Law Library	10,751
Inmate Commissary	85,928
	96,679
TOTAL CASH	23,625,691
AGENCY FUNDS PER SCHEDULE 3	(13,682,941)
TOTAL FINANCIAL REPORTING ENTITY	$ 9,942,750

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

WASHINGTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2025

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 2025:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

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

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. No budgets were amended for the year ended December 31, 2025.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for Trust Funds, Capital Project Funds, and certain Special Purpose Funds. Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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 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, 2025, the County's carrying amount of deposits was $12,553,698 and the bank balance was $12,855,893. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,000,000 was covered by FDIC insurance, and $11,855,893 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

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

As of December 31, 2025, the County had the following investments:

Investment Type	Cost	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 11,008,186	$ 11,000,000	N/A

The KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

As of December 31, 2025, the Washington County Public Building Commission had the following investments:

Investment Type	Cost	Carrying Value	Rating
Federated Government Obligations Fund	$ 722	$ 722	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, 2025, the County received rental payments in the amount of $539,356.

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
2026	$ 455,494	$ 88,400	$ 543,894
2027	457,394	-	457,394
2028	453,994	-	453,994
2029	455,444	-	455,444
2030	451,594	-	451,594
Thereafter	5,163,606	-	5,163,606
	$ 7,437,526	$ 88,400	$ 7,525,926

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Improvement	3.000% - 5.000%	03/07/13	$ 7,980,000	09/01/26
Washington County Public Building Commission, Series 2017, Hospital Refunding	3.000% - 3.625%	10/25/17	6,390,000	09/01/42
Finance Leases				
2024 John Deere Motor Grader	5.38%	11/20/23	395,700	06/15/28
2023 John Deere Cab Tractor	2.90%	12/15/25	147,090	12/15/28

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

Changes in long-term debt of the County for the year ended December 31, 2025, 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	$ 165,000	$ -	$ 80,000	$ 85,000	$ 6,600
Washington County Public Building Commission, Series 2017, Hospital Refunding	5,890,000	-	260,000	5,630,000	193,294
Total Revenue Bonds	6,055,000	-	340,000	5,715,000	199,894
Finance Leases					
2024 Motor Grader	280,941	-	280,941	-	13,969
2023 Cab Tractor	-	147,090	44,000	103,090	-
Total Finance Leases	280,941	147,090	324,941	103,090	13,969
Total Debt	$ 6,335,941	$ 147,090	$ 664,941	$ 5,818,090	$ 213,863

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
2026	$ 355,000	$ 188,894
2027	280,000	177,394
2028	285,000	168,994
2029	295,000	160,444
2030	300,000	151,594
2031-2035	1,655,000	613,500
2036-2040	1,945,000	322,375
2041-2042	600,000	27,730
	$ 5,715,000	$ 1,810,925

Finance Leases	Principal	Interest
2026	$ 33,387	$ 2,990
2027	34,355	2,021
2028	35,348	1,028
	$ 103,090	$ 6,039

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. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.71% for the year ended December 31, 2025. Contributions to the pension plan from the County for KPERS were $373,907 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,066,517. The net pension liability was measured as of June 30, 2025, and the total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov or can be obtained as described previously in the Plan Description paragraph.

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. 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, 2025, was $254,369.

Other Post-Employment Benefits – Group Health Insurance

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2025.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2025 were as follows:

From Fund	To Fund	Statutory Authority	Amount
General			
Appraiser	Multi-Use Equipment	K.S.A. 19-119	$ 20,000
Solid Waste	Multi-Use Equipment	K.S.A. 19-119	25,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	50,000
Road and Bridge	Multi-Use Capital Improvement	K.S.A. 19-120	50,000
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141-g	300,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	530,000

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 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.

In April 2026, the County received a claim for damages. The claim notice was submitted to the County's insurance carrier for review. At this time, the County is unable to predict or determine the outcome of this matter.

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, 2025, the County's share of the tax rebates totaled $281,635.

WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 9,023,926	$ -	$ 9,023,926	$ 7,953,515	$ (1,070,411)
Special Purpose Funds					
Road and Bridge	4,955,800	-	4,955,800	3,904,409	(1,051,391)
Noxious Weed	334,500	-	334,500	241,439	(93,061)
County Health	430,500	90,718	521,218	404,431	(116,787)
Vegetation Management	101,350	-	101,350	34,297	(67,053)
Emergency 911	7,659	-	7,659	-	(7,659)
Wireless 911	62,918	-	62,918	5,563	(57,355)
Washington County 911	166,718	-	166,718	56,512	(110,206)
Special Alcohol and Drug Program	8,346	-	8,346	2,607	(5,739)
Special Parks and Recreation	2,610	-	2,610	-	(2,610)
Tourist and Promotion	33,112	-	33,112	9,323	(23,789)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
RECEIPTS				
Taxes	$ 7,343,845	$ 6,721,607	$ 6,599,624	$ 121,983
Intergovernmental	2,441	2,650	2,370	280
Licenses, fees, and permits	637,603	405,768	450,500	(44,732)
Use of money and property	938,168	475,330	306,375	168,955
Reimbursements and other	837,652	509,901	153,016	356,885
Transfers in	72,671	-	20,000	(20,000)
TOTAL RECEIPTS	9,832,380	8,115,256	$ 7,531,885	$ 583,371
EXPENDITURES				
County Commission	82,098	83,467	$ 85,000	$ (1,533)
County Clerk	154,075	167,987	173,425	(5,438)
County Treasurer	162,971	203,896	202,280	1,616
County Attorney	243,710	261,234	308,302	(47,068)
Register of Deeds	95,348	112,641	110,650	1,991
Clerk of District Court	74,802	99,047	99,914	(867)
Courthouse (general expense)	446,377	484,478	425,000	59,478
Appraiser	237,469	248,841	268,000	(19,159)
Jail	792,521	755,836	785,000	(29,164)
Emergency preparedness	49,860	53,705	54,090	(385)
Communications	289,994	314,507	299,400	15,107
Janitor	44,723	38,463	50,000	(11,537)
Election	124,315	40,882	60,000	(19,118)
Tourism	15,541	23,967	30,000	(6,033)
Airport maintenance	5,125	10,319	10,000	319
Sheriff	700,827	751,590	745,000	6,590
Coroner	14,336	22,188	20,000	2,188
Employee benefits	2,529,680	2,178,787	3,206,000	(1,027,213)
Sanitarian	86,286	73,753	70,020	3,733
Solid waste	783,347	692,570	698,400	(5,830)
Economic development	54,638	83,494	85,000	(1,506)
Appropriations	1,045,212	1,251,863	1,238,445	13,418
TOTAL EXPENDITURES	8,033,255	7,953,515	$ 9,023,926	$ (1,070,411)
RECEIPTS OVER (UNDER) EXPENDITURES	1,799,125	161,741		
UNENCUMBERED CASH, BEGINNING	1,874,241	3,673,366		
UNENCUMBERED CASH, ENDING	$ 3,673,366	$ 3,835,107		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF RECEIPTS

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
TAXES				
Ad valorem property tax	$ 7,104,299	$ 6,538,715	$ 6,408,875	$ 129,840
Delinquent tax	60,125	33,967	10,000	23,967
Motor vehicle tax	255,714	331,111	331,019	92
Recreational vehicle tax	5,883	7,444	7,387	57
16/20M vehicle tax	52,646	50,425	65,316	(14,891)
Commercial vehicle fees	15,216	22,905	20,923	1,982
Watercraft tax	1,842	2,395	2,495	(100)
Intangible tax	12,306	-	-	-
Neighborhood revitalization	(164,186)	(265,355)	(246,391)	(18,964)
TOTAL TAXES	7,343,845	6,721,607	6,599,624	121,983
INTERGOVERNMENTAL				
Local alcoholic liquor	2,441	2,650	2,370	280
LICENSES, FEES, AND PERMITS				
Redemption charges	59,767	28,940	10,000	18,940
Clerk of District Court fees	1,207	-	500	(500)
Recycling income	43,487	18,956	30,000	(11,044)
Solid waste fees	445,164	287,486	340,000	(52,514)
Officers' fees	87,978	70,386	70,000	386
TOTAL LICENSES, FEES, AND PERMITS	637,603	405,768	450,500	(44,732)
USE OF MONEY AND PROPERTY				
Interest on investments	930,962	468,091	300,000	168,091
Rent	6,300	6,300	6,375	(75)
Other interest	906	939	-	939
TOTAL USE OF MONEY AND PROPERTY	938,168	475,330	306,375	168,955
REIMBURSEMENTS AND OTHER				
Contract law	9,750	10,500	9,000	1,500
Inmate housing	220,150	221,786	60,000	161,786
Sanitarian	99,839	90,512	82,016	8,496
Reimbursement from:				
Multi-Use Capital Improvement Fund	-	-	-	-
Health Claims Reserve	265,188	-	-	-
Other collections and reimbursements	242,725	187,103	2,000	185,103
TOTAL REIMBURSEMENTS AND OTHER	837,652	509,901	153,016	356,885
TRANSFERS IN				
Transfer from:				
Treasurer's Auto Special Fund	72,671	-	20,000	(20,000)
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL TRANSFERS IN	72,671	-	20,000	(20,000)
TOTAL RECEIPTS	$ 9,832,380	$ 8,115,256	$ 7,531,885	$ 583,371

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 76,768	$ 81,789	$ 81,000	$ 789
Contractual services	4,781	540	3,500	(2,960)
Commodities	549	1,138	500	638
Capital outlay	-	-	-	-
TOTAL COUNTY COMMISSION	82,098	83,467	85,000	(1,533)
COUNTY CLERK				
Personal services	120,166	128,877	144,000	(15,123)
Contractual services	27,835	26,949	21,400	5,549
Commodities	6,074	12,161	8,025	4,136
Capital outlay	-	-	-	-
TOTAL COUNTY CLERK	154,075	167,987	173,425	(5,438)
COUNTY TREASURER				
Personal services	127,569	171,994	168,000	3,994
Contractual services	27,087	29,621	24,080	5,541
Commodities	8,315	2,281	10,200	(7,919)
Capital outlay	-	-	-	-
TOTAL COUNTY TREASURER	162,971	203,896	202,280	1,616
COUNTY ATTORNEY				
Personal services	213,834	239,839	264,302	(24,463)
Contractual services	18,135	19,385	28,000	(8,615)
Commodities	11,741	2,010	16,000	(13,990)
Capital outlay	-	-	-	-
TOTAL COUNTY ATTORNEY	243,710	261,234	308,302	(47,068)
REGISTER OF DEEDS				
Personal services	81,778	85,648	84,000	1,648
Contractual services	13,570	20,497	19,900	597
Commodities	-	6,496	6,750	(254)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL REGISTER OF DEEDS	95,348	112,641	110,650	1,991

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 71,630	$ 100,515	$ 96,114	$ 4,401
Commodities	3,172	(3,780)	1,500	(5,280)
Capital outlay	-	2,312	2,300	12
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL CLERK OF DISTRICT COURT	74,802	99,047	99,914	(867)
COURTHOUSE (general expense)				
Contractual services	327,121	368,232	325,000	43,232
Commodities	34,266	64,893	50,000	14,893
Capital outlay	9,990	51,353	50,000	1,353
Reimburse County Health Fund	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	75,000	-	-	-
TOTAL COURTHOUSE (general expense)	446,377	484,478	425,000	59,478
APPRAISER				
Personal services	91,578	156,151	125,000	31,151
Contractual services	94,274	63,105	108,000	(44,895)
Commodities	26,617	9,585	30,000	(20,415)
Capital outlay	-	-	5,000	(5,000)
Transfer to - Multi-Use Equipment Fund	25,000	20,000	-	20,000
TOTAL APPRAISER	237,469	248,841	268,000	(19,159)
JAIL				
Personal services	509,271	539,725	525,000	14,725
Contractual services	196,267	138,912	74,450	64,462
Commodities	71,899	76,847	181,550	(104,703)
Capital outlay	-	-	3,000	(3,000)
Juvenile detention	84	352	1,000	(648)
Transfer to:				
Multi-Use Equipment Fund	15,000	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL JAIL	792,521	755,836	785,000	(29,164)
EMERGENCY PREPAREDNESS				
Personal services	42,316	43,336	43,090	246
Contractual services	3,452	3,319	4,500	(1,181)
Commodities	3,107	5,223	1,500	3,723
Capital outlay	985	1,827	5,000	(3,173)
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EMERGENCY PREPAREDNESS	49,860	53,705	54,090	(385)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF EXPENDITURES

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COMMUNICATIONS				
Personal services	$ 257,018	$ 296,671	$ 280,000	$ 16,671
Contractual services	29,455	13,956	13,450	506
Commodities	3,521	3,880	5,950	(2,070)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL COMMUNICATIONS	289,994	314,507	299,400	15,107
JANITOR				
Personal services	38,523	32,400	43,000	(10,600)
Contractual services	377	1,675	2,000	(325)
Commodities	5,823	4,388	5,000	(612)
Capital outlay	-	-	-	-
TOTAL JANITOR	44,723	38,463	50,000	(11,537)
ELECTION				
Personal services	14,031	14,760	15,000	(240)
Contractual services	40,531	23,877	25,000	(1,123)
Commodities	69,753	2,245	20,000	(17,755)
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL ELECTION	124,315	40,882	60,000	(19,118)
TOURISM				
Personal services	-	15,510	21,000	(5,490)
Contractual services	3,044	5,263	8,050	(2,787)
Commodities	2,497	3,194	500	2,694
Capital outlay	-	-	450	(450)
Transfer to - Multi-Use Equipment Fund	10,000	-	-	-
TOTAL TOURISM	15,541	23,967	30,000	(6,033)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
AIRPORT MAINTENANCE				
Contractual services	$ 5,024	$ 9,557	$ 10,000	$ (443)
Commodities	101	762	-	762
TOTAL AIRPORT MAINTENANCE	5,125	10,319	10,000	319
SHERIFF				
Personal services	553,756	577,520	600,000	(22,480)
Contractual services	47,671	84,729	75,000	9,729
Commodities	69,400	89,341	70,000	19,341
Capital outlay	30,000	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL SHERIFF	700,827	751,590	745,000	6,590
CORONER				
Contractual services	14,336	22,188	20,000	2,188
EMPLOYEE BENEFITS				
Social Security	271,566	295,371	280,000	15,371
Retirement	366,102	412,033	343,000	69,033
Medical insurance	1,798,727	1,372,856	2,500,000	(1,127,144)
Advance insurance	18,001	18,614	18,000	614
FSA	-	-	-	-
Kansas unemployment	2,972	3,267	5,000	(1,733)
Workers' compensation	72,312	76,646	60,000	16,646
TOTAL EMPLOYEE BENEFITS	2,529,680	2,178,787	3,206,000	(1,027,213)
SANITARIAN				
Personal services	53,280	63,963	63,000	963
Contractual services	2,388	4,311	3,520	791
Commodities	30,618	5,479	3,500	1,979
Capital outlay	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL SANITARIAN	86,286	73,753	70,020	3,733

WASHINGTON COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

DETAIL OF EXPENDITURES

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
SOLID WASTE				
Personal services	$ 322,986	$ 305,873	$ 290,000	$ 15,873
Contractual services	276,901	250,105	250,000	105
Commodities	183,460	61,592	83,400	(21,808)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	25,000	25,000	-
Multi-Use Capital Improvement Fund	-	50,000	50,000	-
TOTAL SOLID WASTE	783,347	692,570	698,400	(5,830)
ECONOMIC DEVELOPMENT				
Personal services	31,769	62,040	60,000	2,040
Contractual services	1,170	2,698	22,500	(19,802)
Commodities	1,699	18,756	2,500	16,256
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	20,000	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT	54,638	83,494	85,000	(1,506)
APPROPRIATIONS				
Senior citizens	90,000	90,000	90,000	-
Washington County Economic Partnership	60,000	180,000	180,000	-
Conservation district	45,000	50,000	50,000	-
Historical museum	24,750	24,750	24,750	-
County hospital maintenance	380,000	397,500	397,500	-
County fair	125,000	125,000	125,000	-
Pawnee Mental Health	58,195	58,195	58,195	-
Twin Valley Development Services	48,000	25,000	48,000	(23,000)
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	17,500	24,500	24,500	-
Twin Valley Transportation	30,400	67,518	25,000	42,518
Silver Haired Legislator	-	-	500	(500)
Ambulance contract	156,367	199,400	200,000	(600)
North Central Kansas CASA	-	-	5,000	(5,000)
TOTAL APPROPRIATIONS	1,045,212	1,251,863	1,238,445	13,418
TOTAL EXPENDITURES	$ 8,033,255	$ 7,953,515	$ 9,023,926	$ (1,070,411)

WASHINGTON COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 730,944	$ 181,945	$ 178,369	$ 3,576
Delinquent tax	29,363	7,351	5,000	2,351
Motor vehicle tax	144,404	64,389	34,055	30,334
Recreational vehicle tax	3,347	1,362	760	602
16/20M vehicle tax	25,784	29,896	6,719	23,177
Commercial vehicle fees	8,993	2,938	2,153	785
Watercraft tax	1,092	246	257	(11)
Reimbursements	149,000	9,000	125,000	(116,000)
Special City and County Highway Fuel Tax	407,497	403,176	398,886	4,290
Local sales tax	894,659	646,477	650,000	(3,523)
Miscellaneous	335,854	249,423	-	249,423
Sale of equipment	-	-	-	-
TC Energy reimbursements	-	-	-	-
Neighborhood revitalization	(16,893)	(7,384)	(26,349)	18,965
Transfer from - Special Bridge	-	-	-	-
TOTAL RECEIPTS	2,714,044	1,588,819	$ 1,374,850	$ 213,969
EXPENDITURES				
Personal services	830,286	905,944	$ 940,000	$ (34,056)
Contractual services	179,034	249,133	1,020,000	(770,867)
Commodities	2,078,818	1,869,332	2,395,800	(526,468)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Capital Improvement Fund	50,000	50,000	100,000	(50,000)
Special Highway Improvement Fund	-	530,000	-	530,000
Special Road and Bridge Machinery Fund	500,000	300,000	500,000	(200,000)
TOTAL EXPENDITURES	3,638,138	3,904,409	$ 4,955,800	$ (1,051,391)
RECEIPTS OVER (UNDER) EXPENDITURES	(924,094)	(2,315,590)		
UNENCUMBERED CASH, BEGINNING	5,618,258	4,694,164		
UNENCUMBERED CASH, ENDING	$ 4,694,164	$ 2,378,574		

WASHINGTON COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 231,946	$ 72,433	$ 70,929	$ 1,504
Delinquent tax	1,780	1,045	-	1,045
Motor vehicle tax	8,468	11,609	10,807	802
Recreational vehicle tax	206	259	241	18
16/20M vehicle tax	-	2,297	2,132	165
Commercial vehicle fees	681	763	683	80
Watercraft tax	84	78	81	(3)
Chemical sales and reimbursements	46,471	49,611	45,000	4,611
Miscellaneous	4,113	24,971	-	24,971
Transfer from:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	-	-
Neighborhood revitalization	(5,360)	(2,940)	(3,354)	414
TOTAL RECEIPTS	288,389	160,126	$ 126,519	$ 33,607
EXPENDITURES				
Personal services	118,600	100,422	$ 100,000	$ 422
Contractual services	19,581	17,209	16,500	709
Commodities	155,245	123,808	158,000	(34,192)
Capital outlay	-	-	-	-
Transfer to:				
Multi-Use Equipment Fund	-	-	10,000	(10,000)
Multi-Use Capital Improvement Fund	-	-	50,000	(50,000)
TOTAL EXPENDITURES	293,426	241,439	$ 334,500	$ (93,061)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,037)	(81,313)		
UNENCUMBERED CASH, BEGINNING	223,792	218,755		
UNENCUMBERED CASH, ENDING	$ 218,755	$ 137,442		

WASHINGTON COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 100,267	$ 146,754	$ 234,499	$ (87,745)
Delinquent tax	804	620	-	620
Motor vehicle tax	6,095	5,625	4,675	950
Recreational vehicle tax	145	124	104	20
16/20M vehicle tax	462	1,487	922	565
Commercial vehicle fees	443	342	296	46
Watercraft tax	54	34	35	(1)
Reimbursements and grants	273,437	290,718	200,000	90,718
Reimbursement from General Fund	57,987	-	-	-
Transfer from:				
Multi-Use Capital Improvement Fund	-	-	-	-
Multi-Use Equipment Fund	-	-	-	-
Neighborhood revitalization	(2,317)	(5,956)	(10,077)	4,121
TOTAL RECEIPTS	437,377	439,748	$ 430,454	$ 9,294
EXPENDITURES				
Personal services	156,684	165,342	$ 145,000	$ 20,342
Contractual services	91,463	68,246	85,500	(17,254)
Commodities	242,340	170,843	170,000	843
Capital outlay	-	-	15,000	(15,000)
Transfer to:				
Multi-Use Equipment Fund	-	-	-	-
Multi-Use Capital Improvement Fund	-	-	15,000	(15,000)
TOTAL EXPENDITURES	490,487	404,431	430,500	(26,069)
Adjustment for qualifying budget credits	-	-	90,718	(90,718)
TOTAL FOR COMPARISON	490,487	404,431	$ 521,218	$ (116,787)
RECEIPTS OVER (UNDER) EXPENDITURES	(53,110)	35,317		
UNENCUMBERED CASH, BEGINNING	42,353	(10,757)		
UNENCUMBERED CASH, ENDING	$ (10,757)	$ 24,560		

WASHINGTON COUNTY, KANSAS

VEGETATION MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Reimbursements	$ 37,916	$ 24,031	$ 30,000	$ (5,969)
EXPENDITURES				
Commodities	1,008	34,297	$ 101,350	$ (67,053)
RECEIPTS OVER (UNDER) EXPENDITURES	36,908	(10,266)		
UNENCUMBERED CASH, BEGINNING	51,350	88,258		
UNENCUMBERED CASH, ENDING	$ 88,258	$ 77,992		

WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 48	$ 39	$ -	$ 39
EXPENDITURES				
Contractual services	-	-	$ 7,659	$ (7,659)
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	$ 7,659	$ (7,659)
RECEIPTS OVER (UNDER) EXPENDITURES	48	39		
UNENCUMBERED CASH, BEGINNING	7,659	7,707		
UNENCUMBERED CASH, ENDING	$ 7,707	$ 7,746		

WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Interest income	$ 628	$ 1,329	$ -	$ 1,329
EXPENDITURES				
Contractual services	2,064	-	$ 62,918	$ (62,918)
Commodities	-	5,563	-	5,563
TOTAL EXPENDITURES	2,064	5,563	$ 62,918	$ (57,355)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,436)	(4,234)		
UNENCUMBERED CASH, BEGINNING	72,918	71,482		
UNENCUMBERED CASH, ENDING	$ 71,482	$ 67,248		

WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 65,055	$ 69,346	$ 60,000	$ 9,346
Interest income	651	461	-	461
TOTAL RECEIPTS	65,706	69,807	$ 60,000	$ 9,807
EXPENDITURES				
Contractual services	103,120	56,512	$ 166,718	$ (110,206)
Commodities	13,931	-	-	-
TOTAL EXPENDITURES	117,051	56,512	$ 166,718	$ (110,206)
RECEIPTS OVER (UNDER) EXPENDITURES	(51,345)	13,295		
UNENCUMBERED CASH, BEGINNING	126,718	75,373		
UNENCUMBERED CASH, ENDING	$ 75,373	$ 88,668		

WASHINGTON COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 4,669	$ 5,069	$ 4,740	$ 329
EXPENDITURES				
Contractual services	6,999	2,607	$ 8,346	$ (5,739)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,330)	2,462		
UNENCUMBERED CASH, BEGINNING	4,197	1,867		
UNENCUMBERED CASH, ENDING	$ 1,867	$ 4,329		

WASHINGTON COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 2,441	$ 2,650	$ 2,370	$ 280
EXPENDITURES				
Contractual services	9,800	-	$ 2,610	$ (2,610)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,359)	2,650		
UNENCUMBERED CASH, BEGINNING	8,236	877		
UNENCUMBERED CASH, ENDING	$ 877	$ 3,527		

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transient guest tax	$ 9,209	$ 9,043	$ 9,000	$ 43
EXPENDITURES				
Contractual services	5,661	9,323	$ 33,112	$ (23,789)
RECEIPTS OVER (UNDER) EXPENDITURES	3,548	(280)		
UNENCUMBERED CASH, BEGINNING	30,112	33,660		
UNENCUMBERED CASH, ENDING	$ 33,660	$ 33,380		

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-12

	Special Road and Bridge Machinery Fund		Multi-Use Equipment Fund	
	2024	2025	2024	2025
RECEIPTS				
Operating transfers in	$ 500,000	$ 300,000	$ 70,000	$ 45,000
Transfer from - Commissary checking account	-	-	-	69,674
Reimbursements	-	-	-	32,387
Transfer from - Multi-Use Capital Improvement Fund	-	-	-	-
Sale of equipment	148,250	-	5,600	37,623
Miscellaneous	-	48,440	-	-
TOTAL RECEIPTS	648,250	348,440	75,600	184,684
EXPENDITURES				
Contractual services	807,048	711,113	-	-
Capital outlay	-	-	102,977	223,235
Operating transfers out	-	-	-	-
TOTAL EXPENDITURES	807,048	711,113	102,977	223,235
RECEIPTS OVER (UNDER) EXPENDITURES	(158,798)	(362,673)	(27,377)	(38,551)
UNENCUMBERED CASH, BEGINNING	888,672	729,874	323,680	296,303
UNENCUMBERED CASH, ENDING	$ 729,874	$ 367,201	$ 296,303	$ 257,752

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-13

	Multi-Use Capital Improvement Fund		County Treasurer Technology Fund	
	2024	2025	2024	2025
RECEIPTS				
Operating transfers in	$ 125,000	$ 100,000	$ -	$ -
Fees	-	-	1,993	1,782
TOTAL RECEIPTS	125,000	100,000	1,993	1,782
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	1,103,828	99,012	-	-
Operating transfers out	-	-	-	-
Reimburse General Fund	-	-	-	-
Transfer to - Multi-Use Equipment Fund	-	-	-	-
TOTAL EXPENDITURES	1,103,828	99,012	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(978,828)	988	1,993	1,782
UNENCUMBERED CASH, BEGINNING	1,914,998	936,170	3,587	5,580
UNENCUMBERED CASH, ENDING	$ 936,170	$ 937,158	$ 5,580	$ 7,362

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-14

	Finger Print Fund		Offender Registration Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 3,659	$ 2,871	$ 1,180	$ 1,040
EXPENDITURES				
Contractual services	-	-	-	6,000
RECEIPTS OVER (UNDER) EXPENDITURES	3,659	2,871	1,180	(4,960)
UNENCUMBERED CASH, BEGINNING	16,197	19,856	7,760	8,940
UNENCUMBERED CASH, ENDING	$ 19,856	$ 22,727	$ 8,940	$ 3,980

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-15

	Economic Development Grant Fund		Treasurer's Auto Special Fund	
	2024	2025	2024	2025
RECEIPTS				
State of Kansas grant	$ 20,000	$ -	$ -	$ -
Fees	-	-	69,420	68,604
TOTAL RECEIPTS	20,000	-	69,420	68,604
EXPENDITURES				
Personal services	-	-	48,429	16,739
Contractual services	-	5,859	8,024	16,101
Commodities	1,068	13,073	420	6,256
Transfer to - General Fund	-	-	72,671	-
TOTAL EXPENDITURES	1,068	18,932	129,544	39,096
RECEIPTS OVER (UNDER) EXPENDITURES	18,932	(18,932)	(60,124)	29,508
UNENCUMBERED CASH, BEGINNING	-	18,932	60,124	-
UNENCUMBERED CASH, ENDING	$ 18,932	$ -	$ -	$ 29,508

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-16

	Municipalities Fight Addiction Fund		Airport Memorial Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants received	$ 10,231	$ 6,310	$ -	$ -
Donations	-	-	-	-
TOTAL RECEIPTS	10,231	6,310	-	-
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	10,231	6,310	-	-
UNENCUMBERED CASH, BEGINNING	10,381	20,612	285	285
UNENCUMBERED CASH, ENDING	$ 20,612	$ 26,922	$ 285	$ 285

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-17

	Attorney Special Fund		Prosecuting Attorney Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 735	$ 3,796	$ 642	$ 545
EXPENDITURES				
Contractual services	-	-	90	2,606
RECEIPTS OVER (UNDER) EXPENDITURES	735	3,796	552	(2,061)
UNENCUMBERED CASH, BEGINNING	24,002	24,737	16,503	17,055
UNENCUMBERED CASH, ENDING	$ 24,737	$ 28,533	$ 17,055	$ 14,994

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-18

	VIN Inspection Fee Fund		Concealed Carry Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 9,120	$ 8,760	$ 423	$ 228
EXPENDITURES				
Contractual services	80	8,833	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	9,040	(73)	423	228
UNENCUMBERED CASH, BEGINNING	39,262	48,302	1,982	2,405
UNENCUMBERED CASH, ENDING	$ 48,302	$ 48,229	$ 2,405	$ 2,633

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-19

	Juvenile Intervention Fund		Special Law Enforcement Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 175	$ 140	$ -	$ 1,000
EXPENDITURES				
Contractual services	-	-	2,612	-
RECEIPTS OVER (UNDER) EXPENDITURES	175	140	(2,612)	1,000
UNENCUMBERED CASH, BEGINNING	1,265	1,440	10,292	7,680
UNENCUMBERED CASH, ENDING	$ 1,440	$ 1,580	$ 7,680	$ 8,680

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-20

	Register of Deeds Technology Fund		County Clerk Technology Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 8,301	$ 7,372	$ 1,993	$ 1,782
EXPENDITURES				
Contractual services	8,355	17,102	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(54)	(9,730)	1,993	1,782
UNENCUMBERED CASH, BEGINNING	51,338	51,284	2,197	4,190
UNENCUMBERED CASH, ENDING	$ 51,284	$ 41,554	$ 4,190	$ 5,972

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-21

	Nextera Fund		ARPA Grant Fund	
	2024	2025	2024	2025
RECEIPTS				
In lieu of tax	$ 119,175	$ -	$ -	$ -
Grants	-	-	-	-
TOTAL RECEIPTS	119,175	-	-	-
EXPENDITURES				
Contractual services	-	-	245,485	310,158
RECEIPTS OVER (UNDER) EXPENDITURES	119,175	-	(245,485)	(310,158)
UNENCUMBERED CASH, BEGINNING	568,075	687,250	562,984	317,499
UNENCUMBERED CASH, ENDING	$ 687,250	$ 687,250	$ 317,499	$ 7,341

WASHINGTON COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-22

	Sanitarian Grant Fund		Special Highway Improvement Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfers in	$ -	$ -	$ -	$ 530,000
Grants	50,000	50,000	-	-
TOTAL RECEIPTS	50,000	50,000	-	530,000
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	10,225	56,939	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	10,225	56,939	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	39,775	(6,939)	-	530,000
UNENCUMBERED CASH, BEGINNING	-	39,775	-	-
UNENCUMBERED CASH, ENDING	$ 39,775	$ 32,836	$ -	$ 530,000

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	$ 545,340	$ 539,356
Interest	1,843	1,000
Refunds	-	-
TOTAL RECEIPTS	547,183	540,356
EXPENDITURES		
Bond principal	335,000	340,000
Bond interest	210,744	199,894
Fees	1,250	1,250
TOTAL EXPENDITURES	546,994	541,144
RECEIPTS OVER (UNDER) EXPENDITURES	189	(788)
UNENCUMBERED CASH, BEGINNING	1,321	1,510
UNENCUMBERED CASH, ENDING	$ 1,510	$ 722

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2025

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 12,362,961	$ 19,094,272	$ 18,544,047	$ 12,913,186
Delinquent real estate tax	41,630	64,998	96,887	9,741
Delinquent personal tax	1,114	10,990	10,662	1,442
Delinquent watercraft tax	72	808	783	97
Special city/county highway tax	113,498	445,516	442,699	116,315
Motor vehicle tax	220,945	907,456	917,863	210,538
Recreational vehicle tax	4,384	19,968	20,591	3,761
Watercraft tax	4,967	6,380	6,932	4,415
Bankruptcy tax	1	-	-	1
Neighborhood revitalization	-	643,354	643,354	-
Commercial vehicle fees	4,970	57,368	61,611	727
TOTAL DISTRIBUTABLE FUNDS	12,754,542	21,251,110	20,745,429	13,260,223
STATE FUNDS				
State educational building	-	157,971	157,971	-
State institutional building	-	78,985	78,985	-
State motor vehicle tax	-	14,973	14,973	-
State Heritage Trust	804	3,563	3,645	722
State candidate filing fee	-	-	-	-
Motor vehicle registration	-	670,600	670,600	-
Game licenses	-	7,719	7,719	-
CMB stamps	-	100	100	-
Drivers' license fees	-	15,853	15,853	-
Compensating use and sales tax	-	674,220	674,220	-
TOTAL STATE FUNDS	804	1,623,984	1,624,066	722
SUBDIVISION FUNDS				
School districts	-	7,348,206	7,348,206	-
Townships	27,336	1,798,296	1,821,298	4,334
Cemeteries	-	84,769	84,769	-
Cities	-	1,507,806	1,507,828	(22)
River Valley Extension	-	341,517	341,517	-
Fire districts	-	242,613	242,613	-
NCK Library	-	180,226	180,226	-
Watershed districts	(1)	6,402	6,402	(1)
Hanover hospital and Palmer building	-	382,986	382,986	-
TOTAL SUBDIVISION FUNDS	27,335	11,892,821	11,915,845	4,311
OTHER AGENCY FUNDS				
CERT grant	-	-	-	-
Payroll clearing	-	716	299	417
TC Energy	2,773	-	-	2,773
Health Claims Reserve	202,750	301,914	191,018	313,646
FSA	12,682	27,084	35,596	4,170
Treasurer's clearing	-	81,931	81,931	-
Checking Accounts				
Law Library	14,385	2,703	6,337	10,751
Inmate Commissary	176,419	128,360	218,851	85,928
Health Department - Electronic funds	-	937,361	937,361	-
TOTAL OTHER AGENCY FUNDS	409,009	1,480,069	1,471,393	417,685
TOTAL ALL AGENCY FUNDS	$ 13,191,690	$ 36,247,984	$ 35,756,733	$ 13,682,941