

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2014

WASHINGTON COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

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Board of County Commissioners
Washington County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, unencumbered cash of Washington County, Kansas (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or the respective changes in financial position, or where applicable, its cash flows for the year then ended.

Opinion on the Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2014 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The schedule of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the Agency Funds schedule of receipts and disbursements – regulatory basis (schedules 1 through 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2014 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 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 2014 basic financial statement or to the 2014 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 2014 basic financial statement as a whole on the basis of accounting described in note 1.

The 2013 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated August 22, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://da.ks.gov/ar/muniserve>. Such 2013 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 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 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 2013 basic financial statement or to the 2013 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 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in note 1.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
July 18, 2015

WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2014

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	\$ 672,960	\$ -	\$ 4,852,715	\$ 4,688,272	\$ 837,403	\$ 45,237	\$ 882,640
Special Purpose Funds							
Road and Bridge	229,368	-	2,342,954	2,167,426	404,896	21,719	426,615
Special Bridge	519,228	-	711,029	865,153	365,104	-	365,104
Special Road and Bridge Machinery	150,676	-	260,000	94,500	316,176	-	316,176
Vegetation Management	2,971	-	56,702	53,082	6,591	-	6,591
Noxious Weed	47,996	-	243,049	202,452	88,593	44,778	133,371
County Health	107,429	-	530,767	513,499	124,697	4,108	128,805
Emergency 911	35,377	-	57	12,939	22,495	-	22,495
Wireless 911	102,385	-	167	9,521	93,031	-	93,031
Washington County 911	15,237	-	50,027	53,934	11,330	-	11,330
Multi-Use Equipment	342,385	-	93,650	63,209	372,826	-	372,826
Multi-Use Capital Improvement	548,223	-	40,000	127,971	460,252	-	460,252
Register of Deeds Technology	20,344	-	8,026	12,017	16,353	-	16,353
Finger Print	1,824	-	1,088	-	2,912	-	2,912
Offender Register	700	-	420	-	1,120	-	1,120
Building	562,448	-	240,689	-	803,137	-	803,137
Emergency Management Performance Grant	9,376	-	-	8,268	1,108	-	1,108
Treasurer's Auto Special	17,336	-	59,714	59,736	17,314	-	17,314
Special Grant	1,644	-	-	-	1,644	-	1,644
Tourist and Promotion	7,333	-	3,771	5,488	5,616	-	5,616
Attorney Special	10,721	-	2,505	3,291	9,935	-	9,935
Prosecuting Attorney	9,491	-	460	188	9,763	-	9,763
VIN Inspection Fee	-	-	4,282	340	3,942	-	3,942
Bond and Interest Fund							
Bond and Interest	5,110	-	67,775	67,681	5,204	-	5,204
Public Building Commission - Bond and Interest	312,381	-	91,773	404,150	4	-	4
Trust Fund							
Airport Memorial	32	-	100	-	132	-	132
Capital Projects Fund							
Public Building Commission - Capital Projects	6,518,237	-	2,468	5,007,741	1,512,964	-	1,512,964
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 10,251,212</u>	<u>\$ -</u>	<u>\$ 9,664,188</u>	<u>\$ 14,420,858</u>	<u>\$ 5,494,542</u>	<u>\$ 115,842</u>	<u>\$ 5,610,384</u>

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

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

Page 2 of 2

COMPOSITION OF CASH

Checking accounts	\$ 10,646,902
Money Market accounts	250,000
Certificates of deposit	1,550,000
Federal government obligations	1,262,969
Cash and cash items	76,932

13,786,803

Other accounts

County Attorney - checking account	365
State of Kansas - Clerk of the District Court - checking account	797
Law Library - checking account	8,232
Noxious Weed - checking account	228
Sheriff - checking account	8,151
Emergency Management - checking account	52
Juvenile Intervention - checking account	2,244
Inmate Commissary - checking account	13,575
Register of Deeds - checking account	-

33,644

TOTAL CASH

13,820,447

AGENCY FUNDS PER SCHEDULE 3

(8,210,063)

TOTAL FINANCIAL REPORTING ENTITY

\$ 5,610,384

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

WASHINGTON COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2014

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 does not include the following related municipal entity:

Washington County Hospital (the Hospital)

The Hospital Board operates the County's hospital. The hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds were utilized in recording the financial activities of the County for the year of 2014:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

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

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

Trust Fund – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Capital Projects Fund – used to account for debt proceeds and other financial resources segregated for the acquisition of major capital facilities.

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

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue 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, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues 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 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.

Change in Classification

In the previous year the financial statement, footnotes, and schedules presented the Washington County Public Building Commission (the Building Commission) as a Related Municipal Entity. The Building Commission provides services entirely to the County and has substantially the same governing body as the County; therefore the Building Commission has been presented in the financial statement, footnotes, and schedules as a part of the County.

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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 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. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$12,480,546 and the bank balance was \$12,509,218. Of the bank balance, \$1,243,247 was covered by FDIC, and \$11,265,971 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 is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County.

As of December 31, 2014, the Building Commission had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Carrying Value</u>	<u>Rating</u>
Federated Government Obligations Fund	<u>\$ 1,262,969</u>	<u>\$ 1,262,969</u>	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—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 Project	3.000% - 5.000%	03/07/13	\$ 7,980,000	09/01/42
Capital leases				
3 Motorgraders	1.950%	04/02/12	545,390	04/01/15
1 Chip spreader	2.900%	12/15/14	60,087	12/15/17

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

Changes in long-term debt of the County for the year ended December 31, 2014, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2004	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 2,681
Revenue Bonds					
Washington County PBC, Series 2013, Law Enforcement Center Refunding and Hospital Project	7,930,000	-	60,000	7,870,000	343,500
Capital leases					
3 Motorgraders	276,646	-	183,549	93,097	4,502
1 Chip spreader	-	60,087	-	60,087	-
Total Capital Leases	276,646	60,087	183,549	153,184	4,502
	<u>\$ 8,271,646</u>	<u>\$ 60,087</u>	<u>\$ 308,549</u>	<u>\$ 8,023,184</u>	<u>\$ 350,683</u>

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
2015	\$ 205,000	\$ 341,700
2016	215,000	335,550
2017	220,000	329,100
2018	230,000	322,500
2019	230,000	315,600
2020-2024	1,255,000	1,468,300
2025-2029	1,230,000	1,223,950
2030-2034	1,335,000	943,500
2035-2039	1,705,000	575,000
2040-2042	1,245,000	126,500
	<u>\$ 7,870,000</u>	<u>\$ 5,981,700</u>

Capital Leases	Principal	Interest
2015	\$ 112,587	\$ 2,473
2016	20,047	1,011
2017	20,550	438
2018	-	-
2019	-	-
	<u>\$ 153,184</u>	<u>\$ 3,922</u>

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Funding Policy

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009, KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the member-employee contribution rate at 5% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE 6—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 7—OTHER LONG-TERM LIABILITIES

Other Post Employment Benefits

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 County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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 County under this program.

Compensated Absences

All employees of the County accumulate a maximum of 120 calendar days earned time pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued earned time, up to 30 days maximum, earned prior to resignation or retirement. The County's estimated liability for compensated absences at December 31, 2014, was \$278,150.

NOTE 8—INTERFUND TRANSFERS

Interfund transfers for the County during 2014 were as follows:

From	To	Statutory Authority	Amount
Treasurer's Auto Special Fund	General Fund	K.S.A. 8-145	\$ 18,987
Road and Bridge Fund	Special Road and Bridge Machinery Fund	K.S.A. 68-141-g	260,000
General Fund			
Jail	Multi-Use Equipment Fund	K.S.A. 19-119	30,300
Emergency Preparedness	Multi-Use Equipment Fund	K.S.A. 19-119	4,000
Communications	Multi-Use Equipment Fund	K.S.A. 19-119	2,500
Sheriff	Multi-Use Equipment Fund	K.S.A. 19-119	30,000
Solid Waste	Multi-Use Equipment Fund	K.S.A. 19-119	20,000
County Health Fund	Multi-Use Capital Improvement Fund	K.S.A. 19-120	40,000

NOTE 9—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; 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 10—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.

Subsequent Events

After December 31, 2014, there were two bridge projects that were started and have since been completed before the audit report date. Expenditures for these two bridge projects totaled \$218,979.

NOTE 11—CAPITAL PROJECTS

Capital projects in progress at December 31, 2014, consisted of the following:

	Hospital Improvement Project
Total project authorization	\$ 6,964,388
Expenditures to date	<u>5,451,424</u>
Project authorization remaining	<u><u>\$ 1,512,964</u></u>

The Hospital Improvement is funded with revenue bonds issued through the Washington County Public Building Commission.

WASHINGTON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For the Year Ended December 31, 2014

					Schedule 1
Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 5,019,742	\$ -	\$ 5,019,742	\$ 4,688,272	\$ (331,470)
Special Purpose Funds					
Road and Bridge	2,435,000	-	2,435,000	2,167,426	(267,574)
Special Bridge	721,000	96,000	817,000	865,153	48,153 *
Vegetation Management	55,000	1,702	56,702	53,082	(3,620)
Noxious Weed	257,000	-	257,000	202,452	(54,548)
County Health	491,444	91,924	583,368	513,499	(69,869)
Emergency 911	22,255	-	22,255	12,939	(9,316)
Wireless 911	54,207	-	54,207	9,521	(44,686)
Washington County 911	48,672	-	48,672	53,934	5,262
Bond and Interest Fund					
Bond and Interest	68,681	-	68,681	67,681	(1,000)

* Not subject to the budget law

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-1
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 4,085,577	\$ 4,483,358	\$ 4,338,490	\$ 144,868
Intergovernmental	16,511	7,943	11,200	(3,257)
Licenses, fees, and permits	265,173	220,786	289,095	(68,309)
Use of money and property	15,514	14,362	16,200	(1,838)
Transfers in	14,652	18,987	14,000	4,987
Reimbursements and other	128,403	107,279	114,700	(7,421)
TOTAL RECEIPTS	<u>4,525,830</u>	<u>4,852,715</u>	<u>\$ 4,783,685</u>	<u>\$ 69,030</u>
EXPENDITURES				
County Commission	56,727	56,751	\$ 60,500	\$ (3,749)
County Clerk	106,286	97,522	108,000	(10,478)
County Treasurer	92,744	98,171	96,000	2,171
County Attorney	87,072	98,378	101,500	(3,122)
Register of Deeds	72,084	69,849	70,000	(151)
Clerk of District Court	47,491	72,881	54,000	18,881
Courthouse (general expense)	242,125	217,409	284,880	(67,471)
Appraiser	110,198	117,211	125,000	(7,789)
Jail	443,230	382,790	460,000	(77,210)
Emergency preparedness	31,553	34,117	40,000	(5,883)
Communications	197,469	198,300	209,000	(10,700)
Janitor	40,481	41,634	43,000	(1,366)
Election	55,427	67,134	52,000	15,134
Economic development	2,322	-	-	-
Airport maintenance	6,246	78,627	10,000	68,627
Sheriff	350,905	369,173	395,000	(25,827)
Coroner	13,386	3,941	6,000	(2,059)
Employee benefits	1,827,003	1,696,924	1,905,000	(208,076)
Alcohol and drug	3,558	4,202	5,000	(798)
Tourism	16,639	16,051	17,500	(1,449)
Solid waste	361,722	372,576	385,000	(12,424)
Other	583,131	594,631	592,362	2,269
TOTAL EXPENDITURES	<u>4,747,799</u>	<u>4,688,272</u>	<u>\$ 5,019,742</u>	<u>\$ (331,470)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(221,969)	164,443		
UNENCUMBERED CASH, BEGINNING	<u>894,929</u>	<u>672,960</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 672,960</u>	<u>\$ 837,403</u>		

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF RECEIPTS

Schedule 2-1
Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Current ad valorem taxes	\$ 3,598,391	\$ 4,000,935	\$ 3,920,913	\$ 80,022
Neighborhood revitalization and business refund	(8,382)	(1,450)	(1,211)	(239)
Delinquent tax	30,029	29,415	15,000	14,415
Intangible tax	23,837	22,852	20,588	2,264
Motor vehicle tax	441,702	431,606	383,200	48,406
TOTAL TAXES	4,085,577	4,483,358	4,338,490	144,868
INTERGOVERNMENTAL				
Local alcoholic liquor	16,511	7,943	11,200	(3,257)
LICENSES, FEES, AND PERMITS				
Redemption charges	16,962	16,391	15,000	1,391
Mortgage registration fees	71,263	43,988	76,095	(32,107)
Clerk of District Court fees	3,385	274	3,000	(2,726)
Recycling income	17,280	40,599	30,000	10,599
VIN's	7,828	4,374	8,500	(4,126)
Solid waste fees	140,638	100,880	150,000	(49,120)
Officers' fees	7,817	14,280	6,500	7,780
TOTAL LICENSES, FEES, AND PERMITS	265,173	220,786	289,095	(68,309)
USE OF MONEY AND PROPERTY				
Interest on investments	14,269	13,262	14,500	(1,238)
Rent	550	1,100	1,700	(600)
Other interest	695	-	-	-
TOTAL USE OF MONEY AND PROPERTY	15,514	14,362	16,200	(1,838)
TRANSFERS IN				
Transfer from Treasurer's Auto Special Fund	14,652	18,987	14,000	4,987
REIMBURSEMENTS AND OTHER				
Reimbursements	13,897	2,161	15,000	(12,839)
Contract law	10,125	10,875	14,700	(3,825)
Airport grant	402	-	-	-
Jail receipts	63,870	62,891	60,000	2,891
Other collections	40,109	31,352	25,000	6,352
TOTAL REIMBURSEMENTS AND OTHER	128,403	107,279	114,700	(7,421)
TOTAL RECEIPTS	\$ 4,525,830	\$ 4,852,715	\$ 4,783,685	\$ 69,030

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 52,543	\$ 55,366	\$ 53,000	\$ 2,366
Contractual services	3,995	679	7,000	(6,321)
Commodities	189	706	500	206
TOTAL COUNTY COMMISSION	56,727	56,751	60,500	(3,749)
COUNTY CLERK				
Personal services	82,811	77,122	85,000	(7,878)
Contractual services	16,420	14,379	22,000	(7,621)
Commodities	3,786	6,021	1,000	5,021
Capital outlay	3,269	-	-	-
TOTAL COUNTY CLERK	106,286	97,522	108,000	(10,478)
COUNTY TREASURER				
Personal services	79,259	81,747	83,000	(1,253)
Contractual services	12,455	8,878	11,000	(2,122)
Commodities	1,030	7,546	2,000	5,546
TOTAL COUNTY TREASURER	92,744	98,171	96,000	2,171
COUNTY ATTORNEY				
Personal services	77,833	80,084	82,000	(1,916)
Contractual services	6,643	11,889	15,000	(3,111)
Commodities	2,596	5,037	2,500	2,537
Capital outlay	-	1,368	2,000	(632)
TOTAL COUNTY ATTORNEY	87,072	98,378	101,500	(3,122)
REGISTER OF DEEDS				
Personal services	61,247	56,949	60,000	(3,051)
Contractual services	5,622	3,561	5,500	(1,939)
Commodities	1,747	9,339	3,000	6,339
Capital outlay	3,468	-	1,500	(1,500)
TOTAL REGISTER OF DEEDS	72,084	69,849	70,000	(151)

WASHINGTON COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 4 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 43,548	\$ 58,877	\$ 46,900	\$ 11,977
Commodities	3,644	10,402	3,600	6,802
Capital outlay	199	3,602	3,500	102
Transfer to Equipment Reserve	100	-	-	-
TOTAL CLERK OF DISTRICT COURT	47,491	72,881	54,000	18,881
COURTHOUSE (general expense)				
Personal services	221	-	-	-
Contractual services	167,777	193,169	268,680	(75,511)
Commodities	8,868	24,240	16,200	8,040
Capital outlay	20,259	-	-	-
Transfer to Equipment Reserve	30,000	-	-	-
Transfer to Capital Improvement Reserve	15,000	-	-	-
TOTAL COURTHOUSE (general expense)	242,125	217,409	284,880	(67,471)
APPRAISER				
Personal services	92,711	95,747	98,000	(2,253)
Contractual services	3,857	16,171	18,000	(1,829)
Commodities	4,030	5,293	7,000	(1,707)
Capital outlay	-	-	2,000	(2,000)
Mapping	9,600	-	-	-
TOTAL APPRAISER	110,198	117,211	125,000	(7,789)
JAIL				
Personal services	199,927	191,049	215,000	(23,951)
Contractual services	197,476	137,624	220,000	(82,376)
Commodities	15,015	23,817	20,000	3,817
Capital outlay	38	-	-	-
Juvenile detention	774	-	5,000	(5,000)
Transfer to Equipment Reserve	15,000	30,300	-	30,300
Transfer to Capital Improvement Reserve	15,000	-	-	-
TOTAL JAIL	443,230	382,790	460,000	(77,210)
EMERGENCY PREPAREDNESS				
Personal services	17,919	22,576	31,000	(8,424)
Contractual services	5,163	5,031	6,000	(969)
Commodities	5,471	2,510	3,000	(490)
Capital outlay	3,000	-	-	-
Transfer to Equipment Reserve	3,000	4,000	-	4,000
TOTAL EMERGENCY PREPAREDNESS	31,553	34,117	40,000	(5,883)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 5 of 7

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
COMMUNICATIONS				
Personal services	\$ 182,745	\$ 183,566	\$ 190,000	\$ (6,434)
Contractual services	13,953	9,274	15,000	(5,726)
Commodities	733	2,960	2,000	960
Capital outlay	38	-	2,000	(2,000)
Transfer to Equipment Reserve	-	2,500	-	2,500
TOTAL COMMUNICATIONS	197,469	198,300	209,000	(10,700)
JANITOR				
Personal services	33,627	33,424	34,000	(576)
Contractual services	1,674	2,219	2,000	219
Commodities	5,180	5,991	7,000	(1,009)
TOTAL JANITOR	40,481	41,634	43,000	(1,366)
ELECTION				
Personal services	20,216	26,307	20,000	6,307
Contractual services	20,268	19,764	30,000	(10,236)
Commodities	3,539	20,427	2,000	18,427
Capital outlay	5,404	636	-	636
Transfer to Equipment Reserve	6,000	-	-	-
TOTAL ELECTION	55,427	67,134	52,000	15,134
ECONOMIC DEVELOPMENT				
Contractual services	2,322	-	-	-

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 5,250	\$ 74,538	\$ 5,000	\$ 69,538
Commodities	163	4,089	5,000	(911)
Capital outlay	833	-	-	-
TOTAL AIRPORT MAINTENANCE	6,246	78,627	10,000	68,627
SHERIFF				
Personal services	204,753	200,848	255,000	(54,152)
Contractual services	90,789	50,128	90,000	(39,872)
Commodities	26,325	73,447	30,000	43,447
Capital outlay	-	14,750	20,000	(5,250)
Transfer to Equipment Reserve	32,500	30,000	-	30,000
Reimbursements	(3,462)	-	-	-
TOTAL SHERIFF	350,905	369,173	395,000	(25,827)
CORONER				
Contractual services	13,386	3,941	6,000	(2,059)
EMPLOYEE BENEFITS				
Social Security	162,021	161,392	161,000	392
Retirement	177,194	200,534	168,000	32,534
Medical insurance	1,380,270	1,218,698	1,500,000	(281,302)
Advance insurance	12,751	12,382	12,000	382
Kansas unemployment	5,539	9,833	14,000	(4,167)
Workman's compensation	89,228	94,085	50,000	44,085
TOTAL EMPLOYEE BENEFITS	1,827,003	1,696,924	1,905,000	(208,076)
ALCOHOL AND DRUG				
Personal services	1,852	871	-	871
Contractual services	730	1,860	3,000	(1,140)
Commodities	976	1,471	2,000	(529)
TOTAL ALCOHOL AND DRUG	3,558	4,202	5,000	(798)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014
(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

DETAIL OF EXPENDITURES

Schedule 2-1
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TOURISM				
Personal services	\$ 10,960	\$ 11,376	\$ 11,500	\$ (124)
Contractual services	4,824	2,821	4,000	(1,179)
Commodities	855	1,789	2,000	(211)
Capital outlay	-	65	-	65
TOTAL TOURISM	16,639	16,051	17,500	(1,449)
SOLID WASTE				
Personal services	161,493	162,331	170,000	(7,669)
Contractual services	164,767	138,247	180,000	(41,753)
Commodities	23,311	51,900	30,000	21,900
Household hazardous waste	151	98	5,000	(4,902)
Transfer to Equipment Reserve	12,000	20,000	-	20,000
TOTAL SOLID WASTE	361,722	372,576	385,000	(12,424)
OTHER				
Senior citizens	56,000	65,000	65,000	-
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	15,000	15,000	-
Junior college contractual	1,000	-	-	-
County hospital maintenance	210,000	210,000	210,000	-
County fair	70,000	70,000	70,000	-
Pawnee mental health	30,000	30,000	30,000	-
Twin Valley Development Services	48,000	48,225	48,000	225
North central regional planning	3,500	3,500	3,500	-
Three Rivers	5,000	5,000	5,000	-
NEK-AAA	1,362	1,362	1,362	-
NCK juvenile detention	3,269	1,679	-	1,679
Sanitarian	-	4,665	4,000	665
Silver haired legislator	500	500	500	-
Ambulance contract	114,500	114,700	115,000	(300)
TOTAL OTHER	583,131	594,631	592,362	2,269
TOTAL EXPENDITURES	\$ 4,747,799	\$ 4,688,272	\$ 5,019,742	\$ (331,470)

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,658,518	\$ 1,662,981	\$ 1,629,685	\$ 33,296
Delinquent tax	10,447	11,876	8,000	3,876
Motor vehicle tax	127,783	159,965	176,629	(16,664)
Reimbursements	185,943	123,949	200,000	(76,051)
Special City and County highway fuel tax	345,350	362,072	372,349	(10,277)
Void warrants	-	22,714	-	22,714
Neighborhood revitalization and business refund	(1,597)	(603)	(558)	(45)
TOTAL RECEIPTS	<u>2,326,444</u>	<u>2,342,954</u>	<u>\$ 2,386,105</u>	<u>\$ (43,151)</u>
EXPENDITURES				
Personal services	516,457	551,082	\$ 630,000	\$ (78,918)
Contractual services	351,210	235,084	200,000	35,084
Commodities	1,088,044	1,027,235	1,400,000	(372,765)
Capital outlay	55,842	94,025	-	94,025
B Street project	-	-	205,000	(205,000)
Transfer to Special Road and Bridge Machinery Fund	150,000	260,000	-	260,000
Reimbursed expenditures	(5,701)	-	-	-
TOTAL EXPENDITURES	<u>2,155,852</u>	<u>2,167,426</u>	<u>\$ 2,435,000</u>	<u>\$ (267,574)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	170,592	175,528		
UNENCUMBERED CASH, BEGINNING	<u>58,776</u>	<u>229,368</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 229,368</u>	<u>\$ 404,896</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 407,654	\$ 415,029	\$ 400,000	\$ 15,029
Miscellaneous-reimbursements	-	296,000	200,000	96,000
TOTAL RECEIPTS	407,654	711,029	\$ 600,000	\$ 111,029
EXPENDITURES				
Contractual services	180,082	863,546	\$ 721,000	\$ 142,546
Commodities	93	1,607	-	1,607
TOTAL EXPENDITURES	180,175	865,153	721,000	144,153
Adjustments for qualifying budget credits	-	-	96,000	(96,000)
TOTAL FOR COMPARISON	180,175	865,153	\$ 817,000	\$ 48,153
RECEIPTS OVER (UNDER) EXPENDITURES	227,479	(154,124)		
UNENCUMBERED CASH, BEGINNING	291,749	519,228		
UNENCUMBERED CASH, ENDING	\$ 519,228	\$ 365,104		

WASHINGTON COUNTY, KANSAS

SPECIAL ROAD AND BRIDGE MACHINERY FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer from Road and Bridge Fund	\$ 150,000	\$ 260,000
EXPENDITURES		
Capital outlay	33,800	94,500
RECEIPTS OVER (UNDER) EXPENDITURES	116,200	165,500
UNENCUMBERED CASH, BEGINNING	34,476	150,676
UNENCUMBERED CASH, ENDING	<u>\$ 150,676</u>	<u>\$ 316,176</u>

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
Reimbursements	\$ 55,403	\$ 56,702	\$ 55,000	\$ 1,702
EXPENDITURES				
Commodities	53,922	53,082	\$ 55,000	\$ (1,918)
Adjustments for qualifying budget credits	-	-	1,702	(1,702)
TOTAL FOR COMPARISON	53,922	53,082	\$ 56,702	\$ (3,620)
RECEIPTS OVER (UNDER) EXPENDITURES	1,481	3,620		
UNENCUMBERED CASH, BEGINNING	1,490	2,971		
UNENCUMBERED CASH, ENDING	\$ 2,971	\$ 6,591		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
RECEIPTS				
Ad valorem property tax	\$ 122,576	\$ 131,123	\$ 128,491	\$ 2,632
Delinquent tax	934	971	500	471
Motor vehicle tax	13,296	14,255	13,050	1,205
Chemical sales and reimbursements	131,421	96,748	115,000	(18,252)
Neighborhood revitalization and business refund	(118)	(48)	(41)	(7)
TOTAL RECEIPTS	<u>268,109</u>	<u>243,049</u>	<u>\$ 257,000</u>	<u>\$ (13,951)</u>
EXPENDITURES				
Personal services	61,732	62,563	\$ 66,000	\$ (3,437)
Contractual services	8,645	7,188	41,000	(33,812)
Commodities	106,294	132,701	145,000	(12,299)
Capital outlay	-	-	5,000	(5,000)
Transfers to Equipment Reserve	50,000	-	-	-
TOTAL EXPENDITURES	<u>226,671</u>	<u>202,452</u>	<u>\$ 257,000</u>	<u>\$ (54,548)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	41,438	40,597		
UNENCUMBERED CASH, BEGINNING	<u>6,558</u>	<u>47,996</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 47,996</u>	<u>\$ 88,593</u>		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 79,991	\$ 89,065	\$ 87,303	\$ 1,762
Delinquent tax	653	644	400	244
Motor vehicle tax	9,246	9,166	8,522	644
Neighborhood revitalization and business refund	(77)	(32)	(27)	(5)
Reimbursements and grants	395,854	431,924	340,000	91,924
TOTAL RECEIPTS	485,667	530,767	\$ 436,198	\$ 94,569
EXPENDITURES				
Personal services	218,955	227,225	\$ 238,544	\$ (11,319)
Contractual services	142,151	129,055	124,100	4,955
Commodities	92,349	92,219	103,800	(11,581)
Capital outlay	-	25,000	25,000	-
Transfer to Capital Improvement Fund	-	40,000	-	40,000
Transfer to Equipment Reserve	20,000	-	-	-
TOTAL EXPENDITURES	473,455	513,499	491,444	22,055
Adjustments for qualifying budget credits	-	-	91,924	(91,924)
TOTAL FOR COMPARISON	473,455	513,499	\$ 583,368	\$ (69,869)
RECEIPTS OVER (UNDER) EXPENDITURES	12,212	17,268		
UNENCUMBERED CASH, BEGINNING	95,217	107,429		
UNENCUMBERED CASH, ENDING	\$ 107,429	\$ 124,697		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 73	\$ 57	\$ -	\$ 57
EXPENDITURES				
Contractual services	1,911	2,319	\$ 22,255	\$ (19,936)
Commodities	-	1,099	-	1,099
Capital outlay	-	9,521	-	9,521
TOTAL EXPENDITURES	1,911	12,939	\$ 22,255	\$ (9,316)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,838)	(12,882)		
UNENCUMBERED CASH, BEGINNING	37,215	35,377		
UNENCUMBERED CASH, ENDING	\$ 35,377	\$ 22,495		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 204	\$ 167	\$ -	\$ 167
EXPENDITURES				
Contractual services	-	-	\$ 54,207	\$ (54,207)
Capital outlay	-	9,521	-	9,521
TOTAL EXPENDITURES	-	9,521	\$ 54,207	\$ (44,686)
RECEIPTS OVER (UNDER) EXPENDITURES	204	(9,354)		
UNENCUMBERED CASH, BEGINNING	102,181	102,385		
UNENCUMBERED CASH, ENDING	\$ 102,385	\$ 93,031		

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 49,874	\$ 49,970	\$ 50,000	\$ (30)
Interest income	76	57	-	57
TOTAL RECEIPTS	<u>49,950</u>	<u>50,027</u>	<u>\$ 50,000</u>	<u>\$ 27</u>
EXPENDITURES				
Contractual services	50,621	31,951	\$ 31,672	\$ 279
Commodities	6,895	12,462	17,000	(4,538)
Capital outlay	-	9,521	-	9,521
TOTAL EXPENDITURES	<u>57,516</u>	<u>53,934</u>	<u>\$ 48,672</u>	<u>\$ 5,262</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,566)	(3,907)		
UNENCUMBERED CASH, BEGINNING	<u>22,803</u>	<u>15,237</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 15,237</u>	<u>\$ 11,330</u>		

WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-11

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers in	\$ 170,600	\$ 86,800
Miscellaneous	-	6,850
	<u>170,600</u>	<u>93,650</u>
TOTAL RECEIPTS		
EXPENDITURES		
Capital outlay	<u>49,252</u>	<u>63,209</u>
RECEIPTS OVER (UNDER) EXPENDITURES	121,348	30,441
UNENCUMBERED CASH, BEGINNING	<u>221,037</u>	<u>342,385</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 342,385</u></u>	<u><u>\$ 372,826</u></u>

WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-12

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers in	\$ 30,000	\$ 40,000
EXPENDITURES		
Capital outlay	9,544	127,971
RECEIPTS OVER (UNDER) EXPENDITURES	20,456	(87,971)
UNENCUMBERED CASH, BEGINNING	527,767	548,223
UNENCUMBERED CASH, ENDING	<u>\$ 548,223</u>	<u>\$ 460,252</u>

WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-13

	Prior Year Actual	Current Year Actual
RECEIPTS		
Register of Deeds technology fees	\$ 8,086	\$ 8,026
EXPENDITURES		
Contractual services	-	12,017
RECEIPTS OVER (UNDER) EXPENDITURES	8,086	(3,991)
UNENCUMBERED CASH, BEGINNING	12,258	20,344
UNENCUMBERED CASH, ENDING	<u>\$ 20,344</u>	<u>\$ 16,353</u>

WASHINGTON COUNTY, KANSAS

FINGER PRINT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-14

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 1,824	\$ 1,088
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,824	1,088
UNENCUMBERED CASH, BEGINNING	-	1,824
UNENCUMBERED CASH, ENDING	<u>\$ 1,824</u>	<u>\$ 2,912</u>

WASHINGTON COUNTY, KANSAS

OFFENDER REGISTER FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-15

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 700	\$ 420
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	700	420
UNENCUMBERED CASH, BEGINNING	-	700
UNENCUMBERED CASH, ENDING	<u>\$ 700</u>	<u>\$ 1,120</u>

WASHINGTON COUNTY, KANSAS

BUILDING FUND (NONBUDGETED)

SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-16

	Prior Year Actual	Current Year Actual
RECEIPTS		
Sale of land	\$ 201,163	\$ -
Tax credit incentive donations for Washington County Hospital	-	240,505
From Washington County Hospital	370,000	-
Miscellaneous	-	184
	<hr/>	<hr/>
TOTAL RECEIPTS	571,163	240,689
EXPENDITURES		
Contractual services	8,715	-
	<hr/>	<hr/>
RECEIPTS OVER (UNDER) EXPENDITURES	562,448	240,689
UNENCUMBERED CASH, BEGINNING	-	562,448
	<hr/>	<hr/>
UNENCUMBERED CASH, ENDING	<u>\$ 562,448</u>	<u>\$ 803,137</u>

WASHINGTON COUNTY, KANSAS

EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-17

	Prior Year Actual	Current Year Actual
RECEIPTS		
State of Kansas grant	\$ 20,913	\$ -
EXPENDITURES		
Personal services	11,537	8,268
RECEIPTS OVER (UNDER) EXPENDITURES	9,376	(8,268)
UNENCUMBERED CASH, BEGINNING	-	9,376
UNENCUMBERED CASH, ENDING	<u>\$ 9,376</u>	<u>\$ 1,108</u>

WASHINGTON COUNTY, KANSAS

TREASURER'S AUTO SPECIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-18

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 61,989	\$ 59,714
EXPENDITURES		
Personal services	31,432	27,739
Contractual services	7,020	4,528
Commodities	-	8,482
Transfer to Equipment Reserve	5,000	-
Transfer to County General Fund	14,652	18,987
TOTAL EXPENDITURES	58,104	59,736
RECEIPTS OVER (UNDER) EXPENDITURES	3,885	(22)
UNENCUMBERED CASH, BEGINNING	13,451	17,336
UNENCUMBERED CASH, ENDING	<u>\$ 17,336</u>	<u>\$ 17,314</u>

WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-19

	Prior Year Actual	Current Year Actual
RECEIPTS		
Grants received	\$ -	\$ -
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	1,644	1,644
UNENCUMBERED CASH, ENDING	<u>\$ 1,644</u>	<u>\$ 1,644</u>

WASHINGTON COUNTY, KANSAS

TOURIST AND PROMOTION FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-20

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transient guest tax	\$ 4,251	\$ 3,771
EXPENDITURES		
Contractual services	<u>4,593</u>	<u>5,488</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(342)	(1,717)
UNENCUMBERED CASH, BEGINNING	<u>7,675</u>	<u>7,333</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 7,333</u></u>	<u><u>\$ 5,616</u></u>

WASHINGTON COUNTY, KANSAS

ATTORNEY SPECIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-21

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 1,940	\$ 2,505
EXPENDITURES		
Contractual services	<u>1,216</u>	<u>3,291</u>
RECEIPTS OVER (UNDER) EXPENDITURES	724	(786)
UNENCUMBERED CASH, BEGINNING	<u>9,997</u>	<u>10,721</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 10,721</u></u>	<u><u>\$ 9,935</u></u>

WASHINGTON COUNTY, KANSAS

PROSECUTING ATTORNEY FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-22

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
RECEIPTS		
Fees	\$ 556	\$ 460
EXPENDITURES		
Contractual services	<u> 2,839</u>	<u> 188</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,283)	272
UNENCUMBERED CASH, BEGINNING	<u> 11,774</u>	<u> 9,491</u>
UNENCUMBERED CASH, ENDING	<u><u> 9,491</u></u>	<u><u> 9,763</u></u>

WASHINGTON COUNTY, KANSAS

VIN INSPECTION FEE FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ -	\$ 4,282
EXPENDITURES		
Contractual services	-	340
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,942
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 3,942</u>

WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2014

(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-24

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 63,774	\$ 60,250	\$ 59,039	\$ 1,211
Delinquent tax	485	486	400	86
Motor vehicle tax	6,782	7,061	6,793	268
Neighborhood revitalization and business refund	(61)	(22)	(21)	(1)
TOTAL RECEIPTS	<u>70,980</u>	<u>67,775</u>	<u>\$ 66,211</u>	<u>\$ 1,564</u>
EXPENDITURES				
Bond and note principal	65,000	65,000	\$ 65,000	\$ -
Bond and note interest	5,281	2,681	2,681	-
Other	123	-	1,000	(1,000)
TOTAL EXPENDITURES	<u>70,404</u>	<u>67,681</u>	<u>\$ 68,681</u>	<u>\$ (1,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	576	94		
UNENCUMBERED CASH, BEGINNING	<u>4,534</u>	<u>5,110</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 5,110</u>	<u>\$ 5,204</u>		

WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-25

	Prior Year Actual	Current Year Actual
RECEIPTS		
Bond proceeds	\$ 463,319	\$ -
Rent from Washington County	88,331	91,756
Interest income	31	17
	<u>551,681</u>	<u>91,773</u>
TOTAL RECEIPTS		
EXPENDITURES		
Bond principal	50,000	60,000
Bond interest	188,676	343,500
Fees	625	650
	<u>239,301</u>	<u>404,150</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	312,380	(312,377)
UNENCUMBERED CASH, BEGINNING	<u>1</u>	<u>312,381</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 312,381</u></u>	<u><u>\$ 4</u></u>

WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-26

	Prior Year Actual	Current Year Actual
RECEIPTS		
Donations	\$ -	\$ 100
EXPENDITURES		
Contractual services	68	-
RECEIPTS OVER (UNDER) EXPENDITURES	(68)	100
UNENCUMBERED CASH, BEGINNING	100	32
UNENCUMBERED CASH, ENDING	<u>\$ 32</u>	<u>\$ 132</u>

WASHINGTON COUNTY, KANSAS

CAPITAL PROJECTS FUND
PUBLIC BUILDING COMMISSION - CAPITAL PROJECTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2014
(With Comparative Actual Totals For the Prior Year Ended December 31, 2013)

Schedule 2-27

	Prior Year Actual	Current Year Actual
RECEIPTS		
Bond proceeds	\$ 7,516,681	\$ -
Net original issue premium	747,872	-
Interest income	532	1,002
Realized gains	-	1,466
	<u>8,265,085</u>	<u>2,468</u>
TOTAL RECEIPTS		
EXPENDITURES		
Bond issuance costs	137,198	-
Underwriter's discount	79,800	-
Bond insurance premium	65,124	-
Construction expenses	443,683	5,007,741
Transfer to 2013 Escrow Fund	1,021,043	-
	<u>1,746,848</u>	<u>5,007,741</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	6,518,237	(5,005,273)
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>6,518,237</u>
UNENCUMBERED CASH, ENDING	<u>\$ 6,518,237</u>	<u>\$ 1,512,964</u>

WASHINGTON COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 7,676,803	\$ 12,459,075	\$ 12,253,839	\$ 7,882,039
Delinquent real estate tax	22,160	86,848	81,055	27,953
Delinquent personal tax	-	9,505	9,468	37
Special City/County highway tax	-	397,566	397,566	-
Motor vehicle tax	235,109	1,019,309	1,026,903	227,515
Commercial vehicle fees	-	46,388	45,368	1,020
TOTAL DISTRIBUTABLE FUNDS	7,934,072	14,018,691	13,814,199	8,138,564
STATE FUNDS				
State educational building	-	73,288	73,288	-
State institutional building	-	36,644	36,644	-
State motor vehicle tax	-	11,532	11,532	-
Motor vehicle registration	3,022	563,565	562,955	3,632
Game licenses	133	14,835	14,755	213
CMB stamps	75	75	100	50
Drivers' license fees	222	9,921	9,865	278
Compensating use and sales tax	48,553	415,126	431,522	32,157
TOTAL STATE FUNDS	52,005	1,124,986	1,140,661	36,330
SUBDIVISION FUNDS				
School districts	-	3,953,130	3,953,161	(31)
Townships	2,125	1,071,407	1,073,532	-
Cemeteries	-	55,403	55,406	(3)
Cities	-	1,015,278	1,015,278	-
River Valley Extension	-	207,703	207,703	-
Fire districts	-	147,099	147,099	-
NCK Library	-	95,608	95,608	-
Watershed districts	-	4,034	4,034	-
Hanover hospital and Palmer building	-	81,755	81,755	-
TOTAL SUBDIVISION FUNDS	2,125	6,631,417	6,633,576	(34)
OTHER AGENCY FUNDS				
Aflac holding account	(50)	13,425	12,259	1,116
CERT grant	1,406	25	573	858
Payroll clearing	-	956,544	956,959	(415)
County Attorney	283	1,374	1,292	365
District Court	2,950	95,702	97,855	797
Law Library	9,851	2,347	3,966	8,232
Noxious weed - chemical container recycling	192	342	306	228
Sheriff	9,668	593	2,110	8,151
Emergency management	52	-	-	52
Juvenile intervention	3,897	361	2,014	2,244
Inmate Commissary	11,131	7,366	4,922	13,575
Electronic funds - Health Department	1,027	144,609	145,636	-
Register of Deeds	-	60,570	60,570	-
TOTAL OTHER AGENCY FUNDS	40,407	1,283,258	1,288,462	35,203
TOTAL ALL OTHER AGENCY FUNDS	\$ 8,028,609	\$ 23,058,352	\$ 22,876,898	\$ 8,210,063