

WASHINGTON COUNTY, KANSAS

DECEMBER 31, 2015

WASHINGTON COUNTY, KANSAS

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December 31, 2015

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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, 2015, 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, 2015, 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, 2015, 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 2015 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the Agency Funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2015 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 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 basic financial statement as a whole on the basis of accounting described in Note 1.

The 2014 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 2014 basic financial statement upon which we rendered an unmodified opinion dated July 18, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. Such 2014 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 2014 basic financial statement. The 2014 comparative information was 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 2014 comparative 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.



Certified Public Accountants

Hutchinson, Kansas  
June 11, 2016

## WASHINGTON COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For the Year Ended December 31, 2015

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 837,403	\$ 5,174,004	\$ 5,173,614	\$ 837,793	\$ 171,653	\$ 1,009,446
Special Purpose Funds						
Road and Bridge	404,896	2,289,489	2,125,760	568,625	54,216	622,841
Special Bridge	365,104	722,976	555,029	533,051	-	533,051
Special Road and Bridge Machinery	316,176	350,000	91,423	574,753	-	574,753
Vegetation Management	6,591	50,466	35,641	21,416	-	21,416
Noxious Weed	88,593	241,245	195,544	134,294	43,621	177,915
County Health	124,697	497,879	486,508	136,068	16,246	152,314
Emergency 911	22,495	33	-	22,528	-	22,528
Wireless 911	93,031	137	-	93,168	-	93,168
Washington County 911	11,330	50,219	28,690	32,859	916	33,775
Multi-Use Equipment	372,826	113,026	65,755	420,097	-	420,097
Multi-Use Capital Improvement	460,252	135,000	367,107	228,145	69,206	297,351
Register of Deeds Technology	16,353	6,656	-	23,009	-	23,009
Finger Print	2,912	425	2,837	500	-	500
Offender Register	1,120	460	1,000	580	-	580
Building	803,137	-	803,136	1	-	1
Emergency Management Performance Grant	1,108	13,649	14,757	-	-	-
Treasurer's Auto Special	17,314	59,925	55,757	21,482	-	21,482
Special Grant	1,644	-	-	1,644	-	1,644
Tourist and Promotion	5,616	8,517	4,626	9,507	-	9,507
Attorney Special	9,935	828	2,809	7,954	-	7,954
Prosecuting Attorney	9,763	560	223	10,100	-	10,100
VIN Inspection Fee	3,942	9,200	3,569	9,573	-	9,573
Concealed Carry	-	228	163	65	-	65
County Clerk Technology	-	1,662	1,186	476	-	476
County Treasurer Technology	-	1,662	-	1,662	-	1,662
Bond and Interest Fund						
Bond and Interest	5,204	7,072	-	12,276	-	12,276
Public Building Commission - Bond and Interest	4	547,350	547,350	4	-	4
Trust Fund						
Airport Memorial	132	-	21	111	-	111
Capital Projects Fund						
Public Building Commission - Capital Project	1,512,964	442	1,513,375	31	-	31
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,494,542</u>	<u>\$ 10,283,110</u>	<u>\$ 12,075,880</u>	<u>\$ 3,701,772</u>	<u>\$ 355,858</u>	<u>\$ 4,057,630</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, 2015

Page 2 of 2

## COMPOSITION OF CASH

Checking accounts	\$ 11,275,471
Money Market accounts	31
Certificates of deposit	1,550,000
Federal government obligations	4
Cash and cash items	<u>120,022</u>

12,945,528

## Other accounts

County Attorney - checking account	386
State of Kansas - Clerk of the District Court - checking account	6,513
Law Library - checking account	4,011
Noxious Weed - checking account	176
Sheriff - checking account	7,693
Emergency Management - checking account	52
Juvenile Intervention - checking account	2,425
Inmate Commissary - checking account	6,982
Health Department - Electronic funds - checking account	-
Register of Deeds - checking account	<u>-</u>

28,238

## TOTAL CASH

12,973,766

## AGENCY FUNDS PER SCHEDULE 3

(8,916,136)

## TOTAL FINANCIAL REPORTING ENTITY

\$ 4,057,630

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

WASHINGTON COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2015

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Washington County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls, and its related municipal entity, the Washington County Public Building Commission, but does not include the related municipal entity, the Washington County Hospital.

Washington County Public Building Commission

The Washington County Public Building Commission (WCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, appointed by the Washington County Board of County Commissioners. The WCPBC has the authority to issue revenue bonds to finance the cost of acquiring/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The WCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the WCPBC lease. The WCPBC has no power to levy taxes, and revenue bonds issued by the WCPBC are not included in any legal debt limitations of the operating governmental entity. The WCPBC does not issue a separate financial statement, as it has only one fund that is reflected in this financial statement.

Washington County Hospital

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

Fund Accounting

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

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

The following types of funds were utilized in recording the financial activities of the County for the year of 2015:

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

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

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

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

#### Budgetary Information

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in 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, 2015.

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, 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 Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

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

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

### Estimates

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

### Deposits and Investments

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

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

### Reimbursed Expenses

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

## NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Compliance with Kansas Statutes

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, 2015.

At December 31, 2015, the County's carrying amount of deposits was \$12,853,741 and the bank balance was \$12,953,775. Of the bank balance, \$996,302 was covered by FDIC, and \$11,957,473 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, 2015, 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>4</u>	\$ <u>4</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—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 the Washington County Public Building Commission Revenue Bonds. During the year ended December 31, 2015, the County received rental payments in the amount of \$547,345.

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

Year	Washington County Hospital	Law Enforcement Center	Total Rentals
2016	\$ 458,600	\$ 92,600	\$ 551,200
2017	459,100	90,650	549,750
2018	459,450	93,700	553,150
2019	454,650	91,600	546,250
2020	454,850	89,500	544,350
Thereafter	10,042,150	535,700	10,577,850
	<u>\$ 12,328,800</u>	<u>\$ 993,750</u>	<u>\$ 13,322,550</u>

### NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bonds				
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Project	3.000% - 5.000%	03/07/13	\$ 7,980,000	09/01/42
Capital leases				
1 Chip spreader	2.900%	12/15/14	60,087	12/15/17
1 Dump truck	2.730%	08/24/15	129,350	06/15/20
1 Dump truck	2.730%	08/31/15	129,000	06/15/20

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

Changes in long-term debt of the County for the year ended December 31, 2015, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Revenue Bonds</b>					
Washington County Public Building Commission, Series 2013, Law Enforcement Center Refunding and Hospital Project	\$ 7,870,000	\$ -	\$ 205,000	\$ 7,665,000	\$ 341,700
<b>Capital leases</b>					
3 Motorgraders	93,097	-	93,097	-	527
1 Chip spreader	60,087	-	19,456	40,631	1,602
1 Dump truck	-	129,350	12,760	116,590	1,108
1 Dump truck	-	129,000	12,796	116,204	929
<b>Total Capital Leases</b>	<b>153,184</b>	<b>258,350</b>	<b>138,109</b>	<b>273,425</b>	<b>4,166</b>
	<u>\$ 8,023,184</u>	<u>\$ 258,350</u>	<u>\$ 343,109</u>	<u>\$ 7,938,425</u>	<u>\$ 345,866</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
2016	\$ 215,000	\$ 335,550
2017	220,000	329,100
2018	230,000	322,500
2019	230,000	315,600
2020	235,000	308,700
2021-2025	1,295,000	1,425,350
2026-2030	1,195,000	1,172,450
2031-2035	1,405,000	876,750
2036-2040	1,790,000	489,750
2041-2042	850,000	64,250
	<u>\$ 7,665,000</u>	<u>\$ 5,640,000</u>
<b>Capital Leases</b>		
	Principal	Interest
2016	\$ 69,411	\$ 6,833
2017	71,316	4,930
2018	52,044	3,142
2019	53,419	1,768
2020	27,235	358
	<u>\$ 273,425</u>	<u>\$ 17,031</u>

## NOTE 6—DEFINED BENEFIT PENSION PLAN

### Plan Description

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

### Funding Policy

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 9.48% for the year ended December 31, 2015. Contributions to the pension plan from the County for KPERS were \$216,337 for the year ended December 31, 2015.

### Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. As of June 30, 2015, the net pension liability for KPERS – Local Group was \$1,313,044,117. KPERS has determined the County's allocated share of the net pension liability is \$1,641,345 as of June 30, 2015. The County's share of the allocation is based on the ratio of the County's employer contributions to the total employer contributions for the plan groups the County participates in.

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

## NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is payable to employees upon termination, retirement, death, or unforeseeable emergency.

## NOTE 8—OTHER LONG-TERM LIABILITIES

### 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, 2015, was \$138,644.

#### NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2015 were as follows:

From Fund	To Fund	Statutory Authority	Amount
Treasurer's Auto Special	General	K.S.A. 8-145	\$ 12,564
Road and Bridge	Special Road and Bridge Machinery	K.S.A. 68-141-g	350,000
Road and Bridge	Special Bridge	K.S.A. 68-141-g	100,000
General			
Sheriff	Multi-Use Equipment	K.S.A. 19-119	12,500
Jail	Multi-Use Equipment	K.S.A. 19-119	15,000
Communications	Multi-Use Equipment	K.S.A. 19-119	5,000
Courthouse	Multi-Use Equipment	K.S.A. 19-119	50,000
Election	Multi-Use Equipment	K.S.A. 19-119	24,000
Emergency Management	Multi-Use Equipment	K.S.A. 19-119	2,500
Janitor	Multi-Use Equipment	K.S.A. 19-119	500
Courthouse	Multi-Use Capital Improvement	K.S.A. 19-120	50,000
Jail	Multi-Use Capital Improvement	K.S.A. 19-120	5,000
Solid Waste	Multi-Use Capital Improvement	K.S.A. 19-120	30,000
Sheriff	Multi-Use Capital Improvement	K.S.A. 19-120	5,000
Noxious Weed	Multi-Use Capital Improvement	K.S.A. 19-120	25,000
County Health	Multi-Use Capital Improvement	K.S.A. 19-120	20,000
County Health	Multi-Use Equipment	K.S.A. 19-119	3,000

#### 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 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 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.

### Subsequent Events

On April 4, 2016, all services related to the County Health Department renovation have been performed and the final invoice was paid for the project. Total expenditures incurred for the project during 2016 were \$74,740.

The County accepted bids for a capital lease agreement for (2) motor graders and (1) wheel loader. Terms of the lease agreement have not been approved as of the report date.

## NOTE 12—CAPITAL PROJECTS

Capital projects in progress at December 31, 2015, consisted of the following:

	Hospital Improvement Project
Total project authorization	\$ 6,964,831
Expenditures to date	<u>6,964,800</u>
Project authorization remaining	<u><u>\$ 31</u></u>

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

## WASHINGTON COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For the Year Ended December 31, 2015

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General Fund	\$ 5,420,559	\$ -	\$ 5,420,559	\$ 5,173,614	\$ (246,945)
Special Purpose Funds					
Road and Bridge	2,435,000	-	2,435,000	2,125,760	(309,240)
Special Bridge	750,000	218,980	968,980	555,029	(413,951)
Vegetation Management	62,971	-	62,971	35,641	(27,330)
Noxious Weed	273,100	6,168	279,268	195,544	(83,724)
County Health	523,859	24,019	547,878	486,508	(61,370)
Emergency 911	25,377	-	25,377	-	(25,377)
Wireless 911	67,385	-	67,385	-	(67,385)
Washington County 911	66,565	-	66,565	28,690	(37,875)
Bond and Interest Fund					
Bond and Interest	9,108	-	9,108	-	(9,108)

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-1  
Page 1 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 4,483,358	\$ 4,779,711	\$ 4,738,934	\$ 40,777
Intergovernmental	7,943	11,741	15,108	(3,367)
Licenses, fees, and permits	220,786	272,520	278,000	(5,480)
Use of money and property	14,362	17,407	10,000	7,407
Reimbursements and other	107,279	80,061	58,700	21,361
Transfers in	18,987	12,564	23,108	(10,544)
TOTAL RECEIPTS	<u>4,852,715</u>	<u>5,174,004</u>	<u>\$ 5,123,850</u>	<u>\$ 50,154</u>
EXPENDITURES				
County Commission	56,751	63,267	\$ 61,500	\$ 1,767
County Clerk	97,522	120,781	126,000	(5,219)
County Treasurer	98,171	98,421	99,000	(579)
County Attorney	98,378	103,307	107,000	(3,693)
Register of Deeds	69,849	68,982	70,000	(1,018)
Clerk of District Court	72,881	71,688	54,000	17,688
Courthouse (general expense)	217,409	523,401	560,597	(37,196)
Appraiser	117,211	128,658	124,000	4,658
Jail	382,790	402,665	433,500	(30,835)
Emergency preparedness	34,117	28,784	43,000	(14,216)
Communications	198,300	203,195	209,000	(5,805)
Janitor	41,634	39,289	44,000	(4,711)
Election	67,134	56,079	57,000	(921)
Airport maintenance	78,627	71,027	10,000	61,027
Sheriff	369,173	374,242	395,000	(20,758)
Coroner	3,941	3,151	6,000	(2,849)
Employee benefits	1,696,924	1,783,023	1,962,000	(178,977)
Alcohol and drug	4,202	5,671	5,000	671
Tourism	16,051	16,812	17,000	(188)
Solid waste	372,576	351,470	385,000	(33,530)
Appropriations	594,631	659,701	651,962	7,739
TOTAL EXPENDITURES	<u>4,688,272</u>	<u>5,173,614</u>	<u>\$ 5,420,559</u>	<u>\$ (246,945)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	164,443	390		
UNENCUMBERED CASH, BEGINNING	<u>672,960</u>	<u>837,403</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 837,403</u>	<u>\$ 837,793</u>		

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

## DETAIL OF CASH RECEIPTS

Schedule 2-1  
 Page 2 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Ad valorem property tax	\$ 4,000,935	\$ 4,311,982	\$ 4,235,120	\$ 76,862
Neighborhood revitalization and business refund	(1,450)	-	-	-
Delinquent tax	29,415	26,345	16,000	10,345
Intangible tax	22,852	17,821	15,490	2,331
Motor vehicle tax	340,633	333,642	402,958	(69,316)
Commercial vehicle fees	15,256	18,595	-	18,595
Recreational vehicle tax	3,737	3,690	3,558	132
16/20M vehicle tax	71,980	63,748	62,002	1,746
Watercraft tax	-	3,888	3,806	82
<b>TOTAL TAXES</b>	<b>4,483,358</b>	<b>4,779,711</b>	<b>4,738,934</b>	<b>40,777</b>
<b>INTERGOVERNMENTAL</b>				
Local alcoholic liquor	7,943	11,741	15,108	(3,367)
<b>LICENSES, FEES, AND PERMITS</b>				
Redemption charges	16,391	11,220	15,000	(3,780)
Mortgage registration fees	43,988	54,335	75,000	(20,665)
Clerk of District Court fees	274	300	18,000	(17,700)
Recycling income	40,599	18,786	15,000	3,786
VIN's	4,374	-	8,500	(8,500)
Solid waste fees	100,880	125,112	140,000	(14,888)
Officers' fees	14,280	62,767	6,500	56,267
<b>TOTAL LICENSES, FEES, AND PERMITS</b>	<b>220,786</b>	<b>272,520</b>	<b>278,000</b>	<b>(5,480)</b>
<b>USE OF MONEY AND PROPERTY</b>				
Interest on investments	13,262	14,286	9,000	5,286
Rent	1,100	2,480	1,000	1,480
Other interest	-	641	-	641
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>14,362</b>	<b>17,407</b>	<b>10,000</b>	<b>7,407</b>
<b>REIMBURSEMENTS AND OTHER</b>				
Reimbursements	2,161	-	14,000	(14,000)
Contract law	10,875	9,750	14,700	(4,950)
Airport grant	-	62,100	-	62,100
Inmate housing	62,891	4,825	5,000	(175)
Other collections	31,352	3,386	25,000	(21,614)
<b>TOTAL REIMBURSEMENTS AND OTHER</b>	<b>107,279</b>	<b>80,061</b>	<b>58,700</b>	<b>21,361</b>
<b>TRANSFERS IN</b>				
Transfer from - Treasurer's Auto Special Fund	18,987	12,564	14,000	(1,436)
Transfer from - Bond & Interest Fund - close out	-	-	9,108	(9,108)
<b>TOTAL TRANSFERS IN</b>	<b>18,987</b>	<b>12,564</b>	<b>23,108</b>	<b>(10,544)</b>
<b>TOTAL RECEIPTS</b>	<b>\$ 4,852,715</b>	<b>\$ 5,174,004</b>	<b>\$ 5,123,850</b>	<b>\$ 50,154</b>

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 3 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 55,366	\$ 57,627	\$ 56,000	\$ 1,627
Contractual services	679	2,918	5,000	(2,082)
Commodities	706	2,722	500	2,222
TOTAL COUNTY COMMISSION	56,751	63,267	61,500	1,767
COUNTY CLERK				
Personal services	77,122	99,275	101,000	(1,725)
Contractual services	14,379	13,546	20,000	(6,454)
Commodities	6,021	7,960	5,000	2,960
TOTAL COUNTY CLERK	97,522	120,781	126,000	(5,219)
COUNTY TREASURER				
Personal services	81,747	84,032	85,000	(968)
Contractual services	8,878	13,045	12,000	1,045
Commodities	7,546	1,344	2,000	(656)
TOTAL COUNTY TREASURER	98,171	98,421	99,000	(579)
COUNTY ATTORNEY				
Personal services	80,084	81,624	84,000	(2,376)
Contractual services	11,889	12,413	15,000	(2,587)
Commodities	5,037	3,826	3,000	826
Capital outlay	1,368	5,444	5,000	444
TOTAL COUNTY ATTORNEY	98,378	103,307	107,000	(3,693)
REGISTER OF DEEDS				
Personal services	56,949	58,394	59,000	(606)
Contractual services	3,561	3,221	6,000	(2,779)
Commodities	9,339	3,343	3,500	(157)
Capital outlay	-	4,024	1,500	2,524
TOTAL REGISTER OF DEEDS	69,849	68,982	70,000	(1,018)

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

## 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	\$ 58,877	\$ 55,502	\$ 46,900	\$ 8,602
Commodities	10,402	11,710	3,600	8,110
Capital outlay	3,602	4,476	3,500	976
TOTAL CLERK OF DISTRICT COURT	72,881	71,688	54,000	17,688
COURTHOUSE (general expense)				
Personal services	-	-	-	-
Contractual services	193,169	389,515	268,680	120,835
Commodities	24,240	33,886	16,200	17,686
Capital outlay	-	-	275,717	(275,717)
Transfer to - Equipment Reserve	-	50,000	-	50,000
Transfer to - Capital Improvement Reserve	-	50,000	-	50,000
TOTAL COURTHOUSE (general expense)	217,409	523,401	560,597	(37,196)
APPRAISER				
Personal services	95,747	97,935	100,000	(2,065)
Contractual services	16,171	17,785	17,000	785
Commodities	5,293	12,938	5,000	7,938
Capital outlay	-	-	2,000	(2,000)
TOTAL APPRAISER	117,211	128,658	124,000	4,658
JAIL				
Personal services	191,049	197,925	215,000	(17,075)
Contractual services	137,624	142,911	200,000	(57,089)
Commodities	23,817	34,290	17,000	17,290
Capital outlay	-	4,900	-	4,900
Juvenile detention	-	2,639	1,500	1,139
Transfer to - Equipment Reserve	30,300	15,000	-	15,000
Transfer to - Capital Improvement Reserve	-	5,000	-	5,000
TOTAL JAIL	382,790	402,665	433,500	(30,835)
EMERGENCY PREPAREDNESS				
Personal services	22,576	17,166	32,000	(14,834)
Contractual services	5,031	4,662	7,000	(2,338)
Commodities	2,510	4,456	4,000	456
Transfer to - Equipment Reserve	4,000	2,500	-	2,500
TOTAL EMERGENCY PREPAREDNESS	34,117	28,784	43,000	(14,216)



## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015  
(With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 5 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COMMUNICATIONS				
Personal services	\$ 183,566	\$ 187,079	\$ 190,000	\$ (2,921)
Contractual services	9,274	8,959	15,000	(6,041)
Commodities	2,960	2,157	2,000	157
Capital outlay	-	-	2,000	(2,000)
Transfer to - Equipment Reserve	2,500	5,000	-	5,000
TOTAL COMMUNICATIONS	198,300	203,195	209,000	(5,805)
JANITOR				
Personal services	33,424	32,286	35,000	(2,714)
Contractual services	2,219	468	2,000	(1,532)
Commodities	5,991	6,035	7,000	(965)
Transfer to - Equipment Reserve	-	500	-	500
TOTAL JANITOR	41,634	39,289	44,000	(4,711)
ELECTION				
Personal services	26,307	4,456	22,000	(17,544)
Contractual services	19,764	13,335	25,000	(11,665)
Commodities	20,427	2,288	4,000	(1,712)
Capital outlay	636	12,000	-	12,000
Transfer to - Equipment Reserve	-	24,000	6,000	18,000
TOTAL ELECTION	67,134	56,079	57,000	(921)

## WASHINGTON COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 6 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
AIRPORT MAINTENANCE				
Contractual services	\$ 74,538	\$ 70,676	\$ 5,000	\$ 65,676
Commodities	4,089	351	5,000	(4,649)
TOTAL AIRPORT MAINTENANCE	78,627	71,027	10,000	61,027
SHERIFF				
Personal services	200,848	207,369	255,000	(47,631)
Contractual services	50,128	74,155	95,000	(20,845)
Commodities	73,447	70,318	30,000	40,318
Capital outlay	14,750	4,900	-	4,900
Transfer to - Equipment Reserve	30,000	12,500	15,000	(2,500)
Transfer to - Capital Improvement Reserve	-	5,000	-	5,000
TOTAL SHERIFF	369,173	374,242	395,000	(20,758)
CORONER				
Contractual services	3,941	3,151	6,000	(2,849)
EMPLOYEE BENEFITS				
Social Security	161,392	163,773	165,000	(1,227)
Retirement	200,534	285,303	180,000	105,303
Medical insurance	1,218,698	1,263,697	1,500,000	(236,303)
Advance insurance	12,382	14,095	13,000	1,095
Kansas unemployment	9,833	2,192	14,000	(11,808)
Workman's compensation	94,085	53,963	90,000	(36,037)
TOTAL EMPLOYEE BENEFITS	1,696,924	1,783,023	1,962,000	(178,977)
ALCOHOL AND DRUG				
Personal services	871	764	-	764
Contractual services	1,860	-	3,000	(3,000)
Commodities	1,471	4,907	2,000	2,907
TOTAL ALCOHOL AND DRUG	4,202	5,671	5,000	671

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

## DETAIL OF EXPENDITURES

Schedule 2-1  
Page 7 of 7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TOURISM</b>				
Personal services	\$ 11,376	\$ 11,728	\$ 11,000	\$ 728
Contractual services	2,821	1,276	4,000	(2,724)
Commodities	1,789	3,808	2,000	1,808
Capital outlay	65	-	-	-
<b>TOTAL TOURISM</b>	<b>16,051</b>	<b>16,812</b>	<b>17,000</b>	<b>(188)</b>
<b>SOLID WASTE</b>				
Personal services	162,331	157,943	170,000	(12,057)
Contractual services	138,247	101,517	180,000	(78,483)
Commodities	51,900	62,010	30,000	32,010
Household hazardous waste	98	-	5,000	(5,000)
Transfer to - Equipment Reserve	20,000	-	-	-
Transfer to - Capital Improvement Reserve	-	30,000	-	30,000
<b>TOTAL SOLID WASTE</b>	<b>372,576</b>	<b>351,470</b>	<b>385,000</b>	<b>(33,530)</b>
<b>APPROPRIATIONS</b>				
Senior citizens	65,000	70,000	70,000	-
Conservation district	25,000	25,000	25,000	-
Historical museum	15,000	17,000	17,000	-
County hospital maintenance	210,000	210,000	210,000	-
County fair	70,000	72,100	72,100	-
Pawnee mental health	30,000	30,000	30,000	-
Twin valley development services	48,225	48,000	48,000	-
North central regional planning	3,500	3,500	3,500	-
Three rivers	5,000	5,000	5,000	-
NEK-AAA	1,362	1,362	1,362	-
Rural opportunity zone	-	1,000	1,000	-
NCK juvenile detention	1,679	-	-	-
Sanitarian	4,665	2,720	4,500	(1,780)
Twin valley transportation	-	33,919	24,000	9,919
Silver haired legislator	500	500	500	-
Ambulance contract	114,700	139,600	140,000	(400)
<b>TOTAL APPROPRIATIONS</b>	<b>594,631</b>	<b>659,701</b>	<b>651,962</b>	<b>7,739</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,688,272</b>	<b>\$ 5,173,614</b>	<b>\$ 5,420,559</b>	<b>\$ (246,945)</b>

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 1,662,981	\$ 1,547,231	\$ 1,519,693	\$ 27,538
Delinquent tax	11,876	10,443	8,000	2,443
Motor vehicle tax	135,009	142,190	138,654	3,536
Commercial vehicle fees	7,032	7,744	-	7,744
Recreational vehicle tax	1,510	1,566	1,479	87
16/20M vehicle tax	16,414	29,383	25,771	3,612
Watercraft tax	-	1,616	1,582	34
Reimbursement	123,949	178,361	190,000	(11,639)
Special City and county Highway Fuel Tax	362,072	370,955	374,906	(3,951)
Void warrants	22,714	-	-	-
Neighborhood revitalization and business refund	(603)	-	-	-
<b>TOTAL RECEIPTS</b>	<u>2,342,954</u>	<u>2,289,489</u>	<u>\$ 2,260,085</u>	<u>\$ 29,404</u>
<b>EXPENDITURES</b>				
Personal services	551,082	540,750	\$ 630,000	\$ (89,250)
Contractual services	235,084	188,095	200,000	(11,905)
Commodities	1,027,235	927,486	1,400,000	(472,514)
Capital outlay	94,025	19,429	205,000	(185,571)
Transfer to - Special Bridge	-	100,000	-	100,000
Transfer to - Special Road and Bridge Machinery	260,000	350,000	-	350,000
<b>TOTAL EXPENDITURES</b>	<u>2,167,426</u>	<u>2,125,760</u>	<u>\$ 2,435,000</u>	<u>\$ (309,240)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	175,528	163,729		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>229,368</u>	<u>404,896</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 404,896</u>	<u>\$ 568,625</u>		

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Local sales tax	\$ 415,029	\$ 403,996	\$ 405,000	\$ (1,004)
Transfer from - Road and Bridge	-	100,000	-	100,000
Miscellaneous - reimbursements	296,000	218,980	-	218,980
TOTAL RECEIPTS	711,029	722,976	\$ 405,000	\$ 317,976
EXPENDITURES				
Contractual services	863,546	539,080	\$ 750,000	\$ (210,920)
Commodities	1,607	15,949	-	15,949
TOTAL EXPENDITURES	865,153	555,029	750,000	(194,971)
Adjustments for qualifying budget credits	-	-	218,980	(218,980)
TOTAL FOR COMPARISON	865,153	555,029	\$ 968,980	\$ (413,951)
RECEIPTS OVER (UNDER) EXPENDITURES	(154,124)	167,947		
UNENCUMBERED CASH, BEGINNING	519,228	365,104		
UNENCUMBERED CASH, ENDING	\$ 365,104	\$ 533,051		

## WASHINGTON COUNTY, KANSAS

SPECIAL ROAD AND BRIDGE MACHINERY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Schedule 2-4	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Transfer from - Road and Bridge	\$ 260,000	\$ 350,000
EXPENDITURES		
Capital outlay	<u>94,500</u>	<u>91,423</u>
RECEIPTS OVER (UNDER) EXPENDITURES	165,500	258,577
UNENCUMBERED CASH, BEGINNING	<u>150,676</u>	<u>316,176</u>
UNENCUMBERED CASH, ENDING	<u>\$ 316,176</u>	<u>\$ 574,753</u>



## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Reimbursements	\$ 56,702	\$ 50,466	\$ 60,000	\$ (9,534)
EXPENDITURES				
Contractual services	-	8,314	\$ -	\$ 8,314
Commodities	53,082	27,327	62,971	(35,644)
TOTAL EXPENDITURES	53,082	35,641	\$ 62,971	\$ (27,330)
RECEIPTS OVER (UNDER) EXPENDITURES	3,620	14,825		
UNENCUMBERED CASH, BEGINNING	2,971	6,591		
UNENCUMBERED CASH, ENDING	\$ 6,591	\$ 21,416		

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 131,123	\$ 112,199	\$ 110,215	\$ 1,984
Delinquent tax	971	813	500	313
Motor vehicle tax	11,351	11,034	10,932	102
Commercial vehicle fees	520	610	-	610
Recreational vehicle tax	125	122	117	5
16/20M vehicle tax	2,259	2,172	2,032	140
Watercraft tax	-	127	125	2
Chemical sales and reimbursements	96,748	114,168	108,000	6,168
Neighborhood revitalization and business refund	(48)	-	-	-
<b>TOTAL RECEIPTS</b>	<u>243,049</u>	<u>241,245</u>	<u>\$ 231,921</u>	<u>\$ 9,324</u>
<b>EXPENDITURES</b>				
Personal services	62,563	59,992	\$ 66,500	\$ (6,508)
Contractual services	7,188	7,441	30,300	(22,859)
Commodities	132,701	103,111	146,300	(43,189)
Capital outlay	-	-	5,000	(5,000)
Township weed spraying	-	-	10,000	(10,000)
Transfer to - Capital Improvement Reserve	-	25,000	-	25,000
Transfer to - Equipment Reserve	-	-	15,000	(15,000)
<b>TOTAL EXPENDITURES</b>	<u>202,452</u>	<u>195,544</u>	<u>273,100</u>	<u>(77,556)</u>
Adjustments for qualifying budget credits	-	-	6,168	(6,168)
<b>TOTAL FOR COMPARISON</b>	<u>202,452</u>	<u>195,544</u>	<u>\$ 279,268</u>	<u>\$ (83,724)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>40,597</u>	<u>45,701</u>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>47,996</u>	<u>88,593</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 88,593</u>	<u>\$ 134,294</u>		

## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 89,065	\$ 88,862	\$ 87,303	\$ 1,559
Delinquent tax	644	573	400	173
Motor vehicle tax	7,330	7,425	7,428	(3)
Commercial vehicle fees	339	414	-	414
Recreational vehicle tax	81	82	79	3
16/20M vehicle tax	1,416	1,417	1,381	36
Watercraft tax	-	87	85	2
Neighborhood revitalization and business refund	(32)	-	-	-
Reimbursements and grants	431,924	399,019	375,000	24,019
<b>TOTAL RECEIPTS</b>	<b>530,767</b>	<b>497,879</b>	<b>\$ 471,676</b>	<b>\$ 26,203</b>
<b>EXPENDITURES</b>				
Personal services	227,225	222,349	\$ 235,000	\$ (12,651)
Contractual services	129,055	110,558	131,000	(20,442)
Commodities	92,219	130,601	104,000	26,601
Capital outlay	25,000	-	10,000	(10,000)
Transfer to - Capital Improvement Reserve	40,000	20,000	43,859	(23,859)
Transfer to - Equipment Reserve	-	3,000	-	3,000
<b>TOTAL EXPENDITURES</b>	<b>513,499</b>	<b>486,508</b>	<b>523,859</b>	<b>(37,351)</b>
Adjustments for qualifying budget credits	-	-	24,019	(24,019)
<b>TOTAL FOR COMPARISON</b>	<b>513,499</b>	<b>486,508</b>	<b>\$ 547,878</b>	<b>\$ (61,370)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>17,268</b>	<b>11,371</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>107,429</b>	<b>124,697</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 124,697</b>	<b>\$ 136,068</b>		

## WASHINGTON COUNTY, KANSAS

EMERGENCY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 57	\$ 33	\$ -	\$ 33
EXPENDITURES				
Contractual services	2,319	-	\$ 25,377	\$ (25,377)
Commodities	1,099	-	-	-
Capital outlay	9,521	-	-	-
TOTAL EXPENDITURES	12,939	-	\$ 25,377	\$ (25,377)
RECEIPTS OVER (UNDER) EXPENDITURES	(12,882)	33		
UNENCUMBERED CASH, BEGINNING	35,377	22,495		
UNENCUMBERED CASH, ENDING	\$ 22,495	\$ 22,528		

## WASHINGTON COUNTY, KANSAS

WIRELESS 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Interest income	\$ 167	\$ 137	\$ -	\$ 137
EXPENDITURES				
Contractual services	-	-	\$ 67,385	\$ (67,385)
Capital outlay	9,521	-	-	-
TOTAL EXPENDITURES	9,521	-	\$ 67,385	\$ (67,385)
RECEIPTS OVER (UNDER) EXPENDITURES	(9,354)	137		
UNENCUMBERED CASH, BEGINNING	102,385	93,031		
UNENCUMBERED CASH, ENDING	\$ 93,031	\$ 93,168		

## WASHINGTON COUNTY, KANSAS

WASHINGTON COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 49,970	\$ 50,191	\$ 50,000	\$ 191
Interest income	57	28	-	28
TOTAL RECEIPTS	<u>50,027</u>	<u>50,219</u>	<u>\$ 50,000</u>	<u>\$ 219</u>
EXPENDITURES				
Contractual services	31,951	27,530	\$ 51,000	\$ (23,470)
Commodities	12,462	1,160	15,565	(14,405)
Capital outlay	9,521	-	-	-
TOTAL EXPENDITURES	<u>53,934</u>	<u>28,690</u>	<u>\$ 66,565</u>	<u>\$ (37,875)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,907)	21,529		
UNENCUMBERED CASH, BEGINNING	<u>15,237</u>	<u>11,330</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,330</u>	<u>\$ 32,859</u>		



## WASHINGTON COUNTY, KANSAS

MULTI-USE EQUIPMENT FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-11

	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers in	\$ 86,800	\$ 112,500
Miscellaneous	<u>6,850</u>	<u>526</u>
TOTAL RECEIPTS	93,650	113,026
EXPENDITURES		
Capital outlay	<u>63,209</u>	<u>65,755</u>
RECEIPTS OVER (UNDER) EXPENDITURES	30,441	47,271
UNENCUMBERED CASH, BEGINNING	<u>342,385</u>	<u>372,826</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 372,826</u></u>	<u><u>\$ 420,097</u></u>

## WASHINGTON COUNTY, KANSAS

MULTI-USE CAPITAL IMPROVEMENT FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Schedule 2-12	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Operating transfers in	\$ 40,000	\$ 135,000
EXPENDITURES		
Capital outlay	127,971	367,107
RECEIPTS OVER (UNDER) EXPENDITURES	(87,971)	(232,107)
UNENCUMBERED CASH, BEGINNING	548,223	460,252
UNENCUMBERED CASH, ENDING	<u>\$ 460,252</u>	<u>\$ 228,145</u>

## WASHINGTON COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-13

	Prior Year Actual	Current Year Actual
RECEIPTS		
Register of Deeds technology fees	\$ 8,026	\$ 6,656
EXPENDITURES		
Contractual services	12,017	-
RECEIPTS OVER (UNDER) EXPENDITURES	(3,991)	6,656
UNENCUMBERED CASH, BEGINNING	20,344	16,353
UNENCUMBERED CASH, ENDING	<u>\$ 16,353</u>	<u>\$ 23,009</u>

## WASHINGTON COUNTY, KANSAS

FINGER PRINT FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-14

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 1,088	\$ 425
EXPENDITURES		
Contractual services	-	2,837
RECEIPTS OVER (UNDER) EXPENDITURES	1,088	(2,412)
UNENCUMBERED CASH, BEGINNING	1,824	2,912
UNENCUMBERED CASH, ENDING	<u>\$ 2,912</u>	<u>\$ 500</u>

## WASHINGTON COUNTY, KANSAS

OFFENDER REGISTER FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Schedule 2-15	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 420	\$ 460
EXPENDITURES		
Contractual services	-	1,000
RECEIPTS OVER (UNDER) EXPENDITURES	420	(540)
UNENCUMBERED CASH, BEGINNING	700	1,120
UNENCUMBERED CASH, ENDING	<u>\$ 1,120</u>	<u>\$ 580</u>

## WASHINGTON COUNTY, KANSAS

BUILDING FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Schedule 2-16	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Tax credit incentive donations for Washington		
County Hospital	\$ 240,505	\$ -
Miscellaneous	184	-
	<u>240,689</u>	<u>-</u>
TOTAL RECEIPTS	240,689	-
EXPENDITURES		
Contractual services	<u>-</u>	<u>803,136</u>
RECEIPTS OVER (UNDER) EXPENDITURES	240,689	(803,136)
UNENCUMBERED CASH, BEGINNING	<u>562,448</u>	<u>803,137</u>
UNENCUMBERED CASH, ENDING	<u>\$ 803,137</u>	<u>\$ 1</u>

## WASHINGTON COUNTY, KANSAS

EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-17

	Prior Year Actual	Current Year Actual
RECEIPTS		
State of Kansas grant	\$ -	\$ 13,649
EXPENDITURES		
Personal services	8,268	14,757
RECEIPTS OVER (UNDER) EXPENDITURES	(8,268)	(1,108)
UNENCUMBERED CASH, BEGINNING	9,376	1,108
UNENCUMBERED CASH, ENDING	<u>\$ 1,108</u>	<u>\$ -</u>

## WASHINGTON COUNTY, KANSAS

TREASURER'S AUTO SPECIAL FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-18

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 59,714	\$ 59,925
EXPENDITURES		
Personal services	27,739	36,408
Contractual services	4,528	555
Commodities	8,482	6,230
Transfer to - County General Fund	18,987	12,564
TOTAL EXPENDITURES	59,736	55,757
RECEIPTS OVER (UNDER) EXPENDITURES	(22)	4,168
UNENCUMBERED CASH, BEGINNING	17,336	17,314
UNENCUMBERED CASH, ENDING	<u>\$ 17,314</u>	<u>\$ 21,482</u>



## WASHINGTON COUNTY, KANSAS

SPECIAL GRANT FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

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, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-20

	Prior Year Actual	Current Year Actual
RECEIPTS		
Transient guest tax	\$ 3,771	\$ 8,517
EXPENDITURES		
Contractual services	<u>5,488</u>	<u>4,626</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,717)	3,891
UNENCUMBERED CASH, BEGINNING	<u>7,333</u>	<u>5,616</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 5,616</u></u>	<u><u>\$ 9,507</u></u>

## WASHINGTON COUNTY, KANSAS

ATTORNEY SPECIAL FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-21

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 2,505	\$ 828
EXPENDITURES		
Contractual services	3,291	2,809
RECEIPTS OVER (UNDER) EXPENDITURES	(786)	(1,981)
UNENCUMBERED CASH, BEGINNING	10,721	9,935
UNENCUMBERED CASH, ENDING	<u>\$ 9,935</u>	<u>\$ 7,954</u>

## WASHINGTON COUNTY, KANSAS

PROSECUTING ATTORNEY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-22

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 460	\$ 560
EXPENDITURES		
Contractual services	188	223
RECEIPTS OVER (UNDER) EXPENDITURES	272	337
UNENCUMBERED CASH, BEGINNING	9,491	9,763
UNENCUMBERED CASH, ENDING	<u>\$ 9,763</u>	<u>\$ 10,100</u>

## WASHINGTON COUNTY, KANSAS

VIN INSPECTION FEE FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-23

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ 4,282	\$ 9,200
EXPENDITURES		
Contractual services	340	3,569
RECEIPTS OVER (UNDER) EXPENDITURES	3,942	5,631
UNENCUMBERED CASH, BEGINNING	-	3,942
UNENCUMBERED CASH, ENDING	<u>\$ 3,942</u>	<u>\$ 9,573</u>

## WASHINGTON COUNTY, KANSAS

CONCEALED CARRY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-24

	Prior Year Actual	Current Year Actual
RECEIPTS		
Fees	\$ -	\$ 228
EXPENDITURES		
Contractual services	-	163
RECEIPTS OVER (UNDER) EXPENDITURES	-	65
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 65</u>

## WASHINGTON COUNTY, KANSAS

COUNTY CLERK TECHNOLOGY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-25

	Prior Year Actual	Current Year Actual
RECEIPTS		
County Clerk technology fees	\$ -	\$ 1,662
EXPENDITURES		
Contractual services	-	1,186
RECEIPTS OVER (UNDER) EXPENDITURES	-	476
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 476</u>

## WASHINGTON COUNTY, KANSAS

COUNTY TREASURER TECHNOLOGY FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-26

	Prior Year Actual	Current Year Actual
RECEIPTS		
County Treasurer technology fees	\$ -	\$ 1,662
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,662
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 1,662</u>



## WASHINGTON COUNTY, KANSAS

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

For the Year Ended December 31, 2015

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

Schedule 2-27

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 60,250	\$ -	\$ -	\$ -
Delinquent tax	486	314	400	(86)
Motor vehicle tax	5,705	5,231	5,023	208
Commercial vehicle fees	270	281	-	281
Recreational vehicle tax	63	57	54	3
16/20M vehicle tax	1,023	1,130	934	196
Watercraft tax	-	59	57	2
Neighborhood revitalization and business refund	(22)	-	-	-
TOTAL RECEIPTS	<u>67,775</u>	<u>7,072</u>	<u>\$ 6,468</u>	<u>\$ 604</u>
EXPENDITURES				
Bond and note principal	65,000	-	\$ -	\$ -
Bond and note interest	2,681	-	-	-
Transfer to - General Fund - close out	-	-	9,108	(9,108)
TOTAL EXPENDITURES	<u>67,681</u>	<u>-</u>	<u>\$ 9,108</u>	<u>\$ (9,108)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	94	7,072		
UNENCUMBERED CASH, BEGINNING	<u>5,110</u>	<u>5,204</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 5,204</u>	<u>\$ 12,276</u>		

## WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-28

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent	\$ 91,756	\$ 547,345
Interest	17	5
	<u>91,773</u>	<u>547,350</u>
TOTAL RECEIPTS		
EXPENDITURES		
Bond principal	60,000	205,000
Bond interest	343,500	341,700
Fees	650	650
	<u>404,150</u>	<u>547,350</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	(312,377)	-
UNENCUMBERED CASH, BEGINNING	<u>312,381</u>	<u>4</u>
UNENCUMBERED CASH, ENDING	<u>\$ 4</u>	<u>\$ 4</u>

## WASHINGTON COUNTY, KANSAS

AIRPORT MEMORIAL FUND (NONBUDGETED)  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

Schedule 2-29

	Prior Year Actual	Current Year Actual
RECEIPTS		
Donations	\$ 100	\$ -
EXPENDITURES		
Contractual services	-	21
RECEIPTS OVER (UNDER) EXPENDITURES	100	(21)
UNENCUMBERED CASH, BEGINNING	32	132
UNENCUMBERED CASH, ENDING	<u>\$ 132</u>	<u>\$ 111</u>

## WASHINGTON COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - CAPITAL PROJECTS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2014)

	Schedule 2-30	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Interest	\$ 1,002	\$ 442
Realized gains	1,466	-
	<u>2,468</u>	<u>442</u>
TOTAL RECEIPTS		
EXPENDITURES		
Construction expenses	<u>5,007,741</u>	<u>1,513,375</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,005,273)	(1,512,933)
UNENCUMBERED CASH, BEGINNING	<u>6,518,237</u>	<u>1,512,964</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1,512,964</u>	<u>\$ 31</u>

## WASHINGTON COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For the Year Ended December 31, 2015

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current tax	\$ 7,882,039	\$ 13,009,489	\$ 12,320,350	\$ 8,571,178
Delinquent real estate tax	27,953	80,150	72,292	35,811
Delinquent personal tax	37	7,116	7,144	9
Delinquent watercraft tax	-	647	647	-
Special city/county highway tax	-	407,319	407,319	-
Motor vehicle tax	227,515	993,747	981,521	239,741
Watercraft tax	-	16,397	12,097	4,300
Bankruptcy tax	-	42	-	42
Commercial vehicle fees	1,020	53,767	54,552	235
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>8,138,564</b>	<b>14,568,674</b>	<b>13,855,922</b>	<b>8,851,316</b>
<b>STATE FUNDS</b>				
State educational building	-	75,337	75,337	-
State institutional building	-	37,669	37,669	-
State motor vehicle tax	-	11,618	11,618	-
Motor vehicle registration	3,632	633,449	633,602	3,479
Game licenses	213	16,009	15,621	601
CMB stamps	50	75	100	25
Drivers' license fees	278	10,049	9,923	404
Compensating use and sales tax	32,157	400,470	403,645	28,982
<b>TOTAL STATE FUNDS</b>	<b>36,330</b>	<b>1,184,676</b>	<b>1,187,515</b>	<b>33,491</b>
<b>SUBDIVISION FUNDS</b>				
School districts	(31)	3,816,417	3,816,387	(1)
Townships	-	1,093,218	1,090,982	2,236
Cemeteries	(3)	58,430	58,429	(2)
Cities	-	1,018,495	1,018,495	-
River valley extension	-	207,632	207,632	-
Fire districts	-	155,529	155,529	-
NCK Library	-	97,824	97,824	-
Watershed districts	-	4,105	4,105	-
Hanover hospital and Palmer building	-	86,329	86,329	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>(34)</b>	<b>6,537,979</b>	<b>6,535,712</b>	<b>2,233</b>
<b>OTHER AGENCY FUNDS</b>				
Aflac holding account	1,116	155	1,271	-
CERT grant	858	-	-	858
Payroll clearing	(415)	981,435	981,020	-
County Attorney - checking account	365	234	213	386
District Court - checking account	797	115,000	109,284	6,513
Law Library - checking account	8,232	2,771	6,992	4,011
Noxious weed - chemical container recycling - checking account	228	293	345	176
Sheriff - checking account	8,151	2	460	7,693
Emergency management - checking account	52	-	-	52
Juvenile intervention - checking account	2,244	301	120	2,425
Inmate commissary - checking account	13,575	13,181	19,774	6,982
Health Department - Electronic funds - checking account	-	120,186	120,186	-
Register of Deeds - checking account	-	85,362	85,362	-
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>35,203</b>	<b>1,318,920</b>	<b>1,325,027</b>	<b>29,096</b>
<b>TOTAL ALL AGENCY FUNDS</b>	<b>\$ 8,210,063</b>	<b>\$ 23,610,249</b>	<b>\$ 22,904,176</b>	<b>\$ 8,916,136</b>