WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
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June 27, 2022

County Commissioners
Wabaunsee County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wabaunsee (the County), as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1,2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Funds	$ 936,995	$ 2,872	$ 3,744,203	$ 3,129,042	$ 1,555,028	$ 91,732	$ 1,646,760
Special Purpose Funds					-		
Road and Bridge	80,426	7,000	2,437,639	2,398,206	126,859	-	126,859
Noxious Weed	45,944	-	274,651	271,982	48,613	768	49,381
Noxious Weed Capital Outlay	107,181	-	-	2,927	104,254	-	104,254
Health	31,511	190	293,322	274,118	50,905	1,089	51,994
Extension Council	1,729	-	3,895	5,624	-	-	-
Regional Library	1,941	-	103,042	103,608	1,375	-	1,375
Regional Library Employee Benefits	233	-	12,158	12,205	186	-	186
Public Transportation	66,485	602	100,108	75,714	91,481	715	92,196
Public Trans. Capital Outlay	42,720	-	61	-	42,781	-	42,781
Economic Development	646	-	133,471	134,117	-	-	-
Program for Elderly	-	-	103,662	103,378	284	1,248	1,532
Appraiser's Cost	21,047	139	132,627	125,200	28,613	8,665	37,278
Election	998	310	120,865	85,166	37,007	1,902	38,909
Employee Benefits	475,437	-	942,690	1,008,615	409,512	706	410,218
Liability Defense	346	-	848	1,194	-	-	-
Park and Recreation	1,681	-	3,382	4,200	863	-	863
Mental Retardation	183	-	409	592	-	-	-
Mental Health	1,858	-	56,723	55,261	3,320	-	3,320
Capital Improvement	345,079	-	51,840	840	396,079	-	396,079
Road & Bridge Special Sales Tax	701,945	-	617,575	707,532	611,988	-	611,988
911 Coordinating Council	27,870	-	60,597	49,233	39,234	-	39,234
Law Enforcement Trust	27	-	-	-	27	-	27
Sheriff's Federal Forfeiture	279	-	-	-	279	-	279
Register of Deeds Technology	30,100	-	14,687	16,612	28,175	-	28,175
Road Machinery & Equipment	204,796	-	67,221	211,511	60,506	-	60,506
Sheriff's County Forfeiture	19,834	500	25,542	19,548	26,328	-	26,328
County Health Donations	2,725	-	-	-	2,725	-	2,725
Highway Improvement	239,000	-	150,000	150,000	239,000	-	239,000
Clerk Technology	12,587	-	3,672	9,269	6,990	-	6,990

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Treasurer Technology	13,365	-	3,672	9,267	7,770	-	7,770
Conceal Carry	1,480	312	488	-	2,280	-	2,280
Registered Offender	3,577	-	2,220	1,471	4,326	-	4,326
County Attorney Forfeiture	30,945	-	9,960	16,663	24,242	-	24,242
Equipment Reserve	300,000	-	60,000	8,287	351,713	-	351,713
VIN Inspection Fund	3,385	-	8,100	8,600	2,885	-	2,885
COPS Grant	17,293	-	128,463	64,663	81,093	-	81,093
Bond and Interest Funds:							
Bond and Interest #3	92,652	-	265,649	337,401	20,900	-	20,900
Water Incursion Bond	708,167	-	-	627,096	81,071	2,178	83,249
Total Reporting Entity (Excluding Agency Funds)	$ 4,572,467	$ 11,925	$ 9,933,442	$ 10,029,142	$ 4,488,692	$ 109,003	$ 4,597,695

Composition of Cash:	
Checking Accounts	$ 13,112,980
Certificates of Deposit	1,200,000
Cash on hand	800
Total Cash	$ 14,313,780
Agency Funds	(9,716,085)
Total Reporting Entity (Excluding Agency Funds)	$ 4,597,695

STATEMENT 1
(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Wabaunsee County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the Untied States of America and have been consistently applied in the preparation of the financial statement.

Municipal Financial Reporting Entity

The County is a municipal corporation governed by three elected commissioners. The financial statement presents the County (the primary government).

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced 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.

The following types of funds comprise the financial activities of the County:

General Fund – The chief operating fund. Used to account for all 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 project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting 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 the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in 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 KMAAG 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.

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

The statutes allow for the governing body to increase the originally 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 capital project funds, trust funds, and the following funds:

Sherriff's Federal Forfeiture
Sherriff's County Forfeiture
County Health Donations
Highway Improvement
Treasurer Technology
Conceal Carry
Equipment Reserve
Road Machinery and Equipment
Register of Deeds Technology
Law Enforcement Trust
Registered Offender
Clerk Technology
County Attorney Forfeiture
VIN Inspection
Water Incursion Bond

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

Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

Note 2: 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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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 the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. 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.

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 federal depository 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, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2021, the County's carrying amount of deposits was $14,313,780 and the bank balance was $14,598,772. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,250,000 was covered by federal depository insurance and $9,100,878 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining balance was unsecured.

Note 3: Stewardship, Compliance and Accountability

As of December 31, 2021, the County was underpledged at Stockgrower's State Bank. This is a violation of K.S.A. 9-1402 and K.S.A. 9-1405. The amount that was unsecured at December 31, 2021 was $4,247,894.

Note 4: 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 K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and 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.

Note 4: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $236,146 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,549,419. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 5: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Voya Financial and Security Benefit Group. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first $15 per pay period.

Note 6: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Bond and Interest #3	Commission	$ 22,000
General	County Health	Commission	25,000
General	Equipment Reserve	K.S.A. 19-119	60,000
General	COPS Grant	Commission	15,139
Road and Bridge	Road Machinery & Equip.	K.S.A. 19-119	30,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	150,000
Noxious Weed	Road and Bridge	Commission	20,000
Liability Defense	General	K.S.A. 79-2958	1,064
Economic Development	General	K.S.A. 79-2958	1,914
Extension Council	General	K.S.A. 79-2958	5,125
Mental Retardation	General	K.S.A. 79-2958	540
Total			$ 330,782

Note 7: Other Long-Term Obligations from Operations

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

Note 7: Other Long-Term Obligations from Operations (Continued)

Compensated Absences

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

Full-Time Employees

4 hours per month during the first 2 years of employment
8 hours per month after 2 full years of employment
12 hours per month after 7 full years of employment
16 hours per month after 15 full years of employment

Half-Time Employees

2 hours per month during the first 2 years of employment
4 hours per month after 2 full years of employment
6 hours per month after 7 full years of employment
8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past the employee's anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.

Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.

Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

Note 8: Litigation

The County knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2021.

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 omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10: Subsequent Events

Management has evaluated subsequent events through June 27, 2022, the date the financial statement was available to be issued.

Note 11: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Note 12: Capital Projects

At year-end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Project Name	Expenditures to Date	Project Authorizations
Water Incursion Project	$ 1,309,312	$ 1,375,000

Note 13: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015A	1.5 - 3.0%	4/23/15	$ 2,750,000	2035	$ 2,015,000	$ -	$ 110,000	$ (110,000)	$ 1,905,000	$ 49,920
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	780,000	-	60,000	(60,000)	720,000	20,050
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	1,375,000	-	75,000	(75,000)	1,300,000	21,331
Capital Leases										
Sheriff Vehicles (4)	3.99%	7/8/19	175,000	2023	106,639	-	99,318	(99,318)	7,321	4,331
E Building	5.50%	1/3/20	109,500	2040	109,500	-	5,990	(5,990)	103,510	12,531
Total Contractual Indebtedness					$ 4,386,139	$ -	$ 350,308	$ (350,308)	$ 4,035,831	$ 108,163

Note 14: Maturity of Long-Term Debt

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
PRINCIPAL									
General Obligation Bonds									
Series 2015A	$ 110,000	$ 115,000	$ 120,000	$ 120,000	$ 125,000	$ 685,000	$ 630,000	$ -	$ 1,905,000
Series 2017A	60,000	60,000	60,000	60,000	65,000	340,000	75,000	-	720,000
Series 2020A	85,000	85,000	85,000	85,000	90,000	470,000	400,000	-	1,300,000
Capital Leases									
Sheriff Vehicles (4)	7,321	-	-	-	-	-	-	-	7,321
E Building	-	3,488	3,683	3,874	4,104	24,208	31,755	32,398	103,510
Total Principal	$ 262,321	$ 263,488	$ 268,683	$ 268,874	$ 284,104	$ 1,519,208	$ 1,136,755	$ 32,398	$ 4,035,831
INTEREST									
General Obligation Bonds									
Series 2015A	$ 48,270	$ 46,510	$ 44,498	$ 42,218	$ 39,818	$ 150,780	$ 48,000	$ -	$ 420,094
Series 2017A	18,850	17,650	16,450	15,250	13,750	41,813	2,250	-	126,013
Series 2020A	21,630	19,930	18,230	16,530	14,830	49,305	15,700	-	156,155
Capital Leases									
Sheriff Vehicles (4)	1,638	-	-	-	-	-	-	-	1,638
E Building	-	5,772	5,578	5,387	5,156	22,096	14,545	4,645	63,179
Total Interest	$ 90,388	$ 89,862	$ 84,756	$ 79,385	$ 73,554	$ 263,994	$ 80,495	$ 4,645	$ 767,079
TOTAL PRINCIPAL AND INTEREST	$ 352,709	$ 353,350	$ 353,439	$ 348,259	$ 357,658	$ 1,783,202	$ 1,217,250	$ 37,043	$ 4,802,910

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	$ 2,903,203	$ -	$ 2,903,203	$ 3,129,042	$ 225,839
Special Purpose Funds					
Road and Bridge	2,390,850	29,005	2,419,855	2,398,206	(21,649)
Noxious Weed	291,194	-	291,194	271,982	(19,212)
Noxious Weed Capital Outlay	98,102	-	98,102	2,927	(95,175)
Health	298,409	-	298,409	274,118	(24,291)
Extension Council	844	-	844	5,624	4,780
Regional Library	103,608	-	103,608	103,608	-
Regional Library Employee Benefits	12,205	-	12,205	12,205	-
Public Transportation	109,000	-	109,000	75,714	(33,286)
Public Transportation Capital Outlay	43,317	-	43,317	-	(43,317)
Economic Development	1,197	132,019	133,216	134,117	901
Program for Elderly	104,382	-	104,382	103,378	(1,004)
Appraiser's Cost	140,075	-	140,075	125,200	(14,875)
Election	121,500	-	121,500	85,166	(36,334)
Employee Benefits	1,260,000	-	1,260,000	1,008,615	(251,385)
Liability Defense	11,336	-	11,336	1,194	(10,142)
Park and Recreation	6,028	-	6,028	4,200	(1,828)
Mental Retardation	95	-	95	592	497
Mental Health	59,500	-	59,500	55,261	(4,239)
Capital Improvement	383,714	-	383,714	840	(382,874)
Road and Bridge Special Sales Tax	1,171,453	-	1,171,453	707,532	(463,921)
911 Coordinating Council	110,865	-	110,865	49,233	(61,632)
COPS Grant	98,615	-	98,615	64,663	(33,952)
Bond and Interest Funds:					
Bond and Interest #3	337,401	-	337,401	337,401	-
	$ 10,056,893	$ 161,024	$ 10,217,917	$ 8,950,818	$ (1,267,099)

See Independent Auditor's Report.

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,785,375	$ 1,851,503	$ 1,866,542	$ (15,039)
Delinquent	17,258	18,589	-	18,589
Interest on delinquent tax	43,808	39,504	25,000	14,504
Countywide sales tax	436,078	485,627	360,000	125,627
Motor vehicle tax	125,048	143,276	157,574	(14,298)
Recreational vehicle tax	2,884	3,466	5,824	(2,358)
16/20 Vehicle tax	6,571	5,767	8,449	(2,682)
Commercial vehicle tax	3,587	4,901	4,745	156
Liquor tax	3,254	3,381	2,500	881
Mineral tax	896	112	1,250	(1,138)
Officer's fees	144,552	138,748	80,000	58,748
Building permits and zoning appeals	18,585	30,060	10,000	20,060
Sheriffs fees	12,271	9,113	25,000	(15,887)
Antique tags	3,430	3,355	2,500	855
Diversion fees	28,258	23,191	20,000	3,191
Interest on idle funds	44,530	3,961	30,000	(26,039)
Reimbursements	3,618	48,368	-	48,368
Transfers In	57,380	8,643	13,472	(4,829)
Other receipts	2,297	22,098	5,000	17,098
SPARK/APRA grant receipts	1,460,915	900,540	-	900,540
Total Cash Receipts	$ 4,200,595	$ 3,744,203	$ 2,617,856	$ 1,126,347

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 49,645	$ 51,083	$ 50,500	$ 583
Contractual services	12,757	12,678	18,300	(5,622)
Commodities	466	1,900	1,500	400
Total County Commissioners	$ 62,868	$ 65,661	$ 70,300	$ (4,639)
County Clerk				
Personnel services	$ 135,021	$ 122,607	$ 141,500	$ (18,893)
Contractual services	1,018	2,769	2,000	769
Commodities	2,474	3,863	2,300	1,563
Capital outlay	-	-	500	(500)
Total County Clerk	$ 138,513	$ 129,239	$ 146,300	$ (17,061)
County Treasurer				
Personnel services	$ 84,622	$ 90,267	$ 86,300	$ 3,967
Contractual services	11,891	8,469	15,760	(7,291)
Commodities	1,841	4,069	3,000	1,069
Capital outlay	727	-	2,500	(2,500)
Total County Treasurer	$ 99,081	$ 102,805	$ 107,560	$ (4,755)
County Attorney				
Personnel services	$ 100,533	$ 100,730	$ 102,250	$ (1,520)
Contractual services	3,413	4,410	9,150	(4,740)
Commodities	485	662	1,400	(738)
Total County Attorney	$ 104,431	$ 105,802	$ 112,800	$ (6,998)
Register of Deeds				
Personnel services	$ 87,461	$ 91,155	$ 94,673	$ (3,518)
Contractual services	933	1,154	2,950	(1,796)
Commodities	2,641	5,045	2,000	3,045
Capital outlay	-	-	2,680	(2,680)
Total Register of Deeds	$ 91,035	$ 97,354	$ 102,303	$ (4,949)
Sheriff				
Personnel services	$ 875,248	$ 901,432	$ 916,700	$ (15,268)
Contractual services	104,925	98,101	102,300	(4,199)
Commodities	87,679	125,554	105,350	20,204
Capital outlay	108,618	84,009	89,763	(5,754)
Total Sheriff	$ 1,176,470	$ 1,209,096	$ 1,214,113	$ (5,017)
District Court				
Contractual services	$ 43,946	$ 58,533	$ 72,400	$ (13,867)
Commodities	3,297	6,791	4,000	2,791
Capital outlay	2,324	4,141	12,163	(8,022)
Total District Court	$ 49,567	$ 69,465	$ 88,563	$ (19,098)
Courthouse				
Personnel services	$ 34,797	$ 37,016	$ 37,000	$ 16
Contractual services	51,942	62,898	56,000	6,898
Commodities	5,734	2,376	5,500	(3,124)
Total Courthouse	$ 92,473	$ 102,290	$ 98,500	$ 3,790

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Emergency Preparedness				
Personnel services	$ 35,334	$ 32,207	$ 29,870	$ 2,337
Contractual services	5,772	9,198	10,000	(802)
Commodities	2,283	1,485	14,700	(13,215)
Capital outlay	11,716	1,568	2,250	(682)
Total Emergency Preparedness	$ 55,105	$ 44,458	$ 56,820	$ (12,362)
Planning and Zoning				
Personnel services	$ 19,183	$ 41,122	$ 31,000	$ 10,122
Contractual services	12,018	12,492	9,144	3,348
Commodities	15	2,877	700	2,177
Capital outlay	-	410	200	210
Total Planning and Zoning	$ 31,216	$ 56,901	$ 41,044	$ 15,857
Special Services				
Historical	$ 10,000	$ 10,000	$ 10,000	$ -
Solid waste	6,022	8,304	10,000	(1,696)
Soil conservation	38,000	38,000	38,000	-
Coroner's expense	18,909	21,367	18,700	2,667
County Fair	25,000	25,000	25,000	-
Courthouse maintenance	47,068	18,647	160,000	(141,353)
Juvenile detention	-	4,500	10,000	(5,500)
Allocable expense	20,128	15,835	35,500	(19,665)
Professional fees	36,259	34,736	37,500	(2,764)
Technology	103,865	126,167	115,600	10,567
Miscellaneous	9,808	-	20,000	(20,000)
To 911	2,555	2,625	3,000	(375)
Extension Council	186,400	150,817	167,200	(16,383)
Liability Defense	36,055	45,829	40,000	5,829
Economic Development	-	57,005	60,000	(2,995)
Mental Retardation	15,000	15,000	15,000	-
E Building	-	9,261	9,261	-
Transfers out	55,500	122,139	90,139	32,000
SPARK/ARPA grant disbursements	1,322,212	440,739	-	440,739
Total Special Services	$ 1,932,781	$ 1,145,971	$ 864,900	$ 281,071
Total Expenditures	$ 3,833,540	$ 3,129,042	$ 2,903,203	$ 225,839
RECEIPTS OVER (UNDER) EXPENDITURES	$ 367,055	$ 615,161		
UNENCUMBERED CASH - JANUARY 1	569,940	936,995		
Cancelled Prior Year Encumbrances	-	2,872		
UNENCUMBERED CASH - DECEMBER 31	$ 936,995	$ 1,555,028		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	$ 1,762,739	$ 1,898,749	$ 1,914,813	$ (16,064)
Delinquent tax	22,614	20,449	-	20,449
Motor vehicle tax	190,311	154,662	155,674	(1,012)
Recreational vehicle	4,389	3,688	5,753	(2,065)
16/20 vehicle tax	10,001	7,437	8,345	(908)
Commercial vehicle tax	5,459	4,932	4,686	246
Intergovernmental revenue				
Special Highway Fund and Equalization	271,167	298,717	255,077	43,640
Miscellaneous				
Refunds and reimbursements	28,234	29,005	-	29,005
Transfers In	-	20,000	-	20,000
Total Cash Receipts	$ 2,294,914	$ 2,437,639	$ 2,344,348	$ 93,291
EXPENDITURES				
Maintenance				
Personnel services	$ 480,175	$ 515,139	$ 545,400	$ (30,261)
Contractual services	132,937	168,888	183,950	(15,062)
Commodities	1,198,413	1,402,971	1,293,000	109,971
Construction				
Capital outlay	402,785	131,208	368,500	(237,292)
Transfers out	134,000	180,000	-	180,000
Adjustments for qualifying budget credit	-	-	29,005	(29,005)
Total Expenditures	$ 2,348,310	$ 2,398,206	$ 2,419,855	$ (21,649)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (53,396)	$ 39,433		
UNENCUMBERED CASH - JANUARY 1	133,822	80,426		
Cancelled Prior Year Encumbrances	-	7,000		
UNENCUMBERED CASH - DECEMBER 31	$ 80,426	$ 126,859		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 137,059	$ 141,105	$ 142,327	$ (1,222)
Delinquent	1,677	1,550	-	1,550
Sale of chemicals and labor	95,658	119,158	118,608	550
Motor vehicle	12,719	11,618	12,101	(483)
Recreational vehicle	293	279	447	(168)
16/20 vehicle	668	560	649	(89)
Commercial vehicle	365	381	364	17
Total Cash Receipts	$ 248,439	$ 274,651	$ 274,496	$ 155
EXPENDITURES				
Personnel services	$ 69,437	$ 81,892	$ 78,000	$ 3,892
Contractual services	9,218	11,385	38,400	(27,015)
Commodities	116,056	155,739	174,794	(19,055)
Capital outlay	29,366	2,966	-	2,966
Transfers out	40,000	20,000	-	20,000
Total Expenditures	$ 264,077	$ 271,982	$ 291,194	$ (19,212)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,638)	$ 2,669		
UNENCUMBERED CASH - JANUARY 1	61,582	45,944		
UNENCUMBERED CASH - DECEMBER 31	$ 45,944	$ 48,613		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 40,000	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	$ 81,288	$ 2,927	$ 98,102	$ (95,175)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,288)	$ (2,927)		
UNENCUMBERED CASH - JANUARY 1	148,469	107,181		
UNENCUMBERED CASH - DECEMBER 31	$ 107,181	$ 104,254		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 162,095	$ 162,751	$ 164,098	$ (1,347)
Delinquent	2,027	1,851	-	1,851
Motor vehicle	16,000	13,928	14,313	(385)
Recreational vehicle	369	333	529	(196)
16/20 vehicle	841	663	767	(104)
Commercial vehicle	459	452	431	21
Grants	54,187	52,341	58,392	(6,051)
Fees and reimbursements	40,942	36,003	27,606	8,397
Transfers in	5,500	25,000	25,000	-
Total Cash Receipts	$ 282,420	$ 293,322	$ 291,136	$ 2,186
EXPENDITURES				
Personnel services	$ 203,671	$ 257,087	$ 246,803	$ 10,284
Contractual services	10,372	9,670	17,800	(8,130)
Commodities	13,072	7,240	12,400	(5,160)
Capital outlay	12,073	-	6,500	(6,500)
Environmental sanitation	15,744	121	14,906	(14,785)
Total Expenditures	$ 254,932	$ 274,118	$ 298,409	$ (24,291)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,488	$ 19,204		
UNENCUMBERED CASH - JANUARY 1	4,023	31,511		
Cancelled Prior Year Encumbrances	-	190		
UNENCUMBERED CASH - DECEMBER 31	$ 31,511	$ 50,905		

WABAUNSEE COUNTY, KANSAS
EXTENSION COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 182	$ 137	$ -	$ 137
Delinquent	1,678	552	-	552
Motor vehicle	13,159	2,584	-	2,584
Recreational vehicle	304	52	-	52
16/20 vehicle	691	552	-	552
Commercial vehicle	378	18	-	18
Total Cash Receipts	$ 16,392	$ 3,895	$ -	$ 3,895
EXPENDITURES				
Miscellaneous	$ -	$ 499	$ -	$ 499
Transfers Out	15,507	5,125	844	4,281
Total Expenditures	$ 15,507	$ 5,624	$ 844	$ 4,780
RECEIPTS OVER (UNDER) EXPENDITURES	$ 885	$ (1,729)		
UNENCUMBERED CASH - JANUARY 1	844	1,729		
UNENCUMBERED CASH - DECEMBER 31	$ 1,729	$ -		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 92,748	$ 93,044	$ 93,847	$ (803)
Delinquent	1,210	1,077	-	1,077
Motor vehicle	9,691	8,074	8,190	(116)
Recreational vehicle	224	193	303	(110)
16/20 vehicle	509	395	439	(44)
Commercial vehicle	278	259	247	12
Total Cash Receipts	$ 104,660	$ 103,042	$ 103,026	$ 16
EXPENDITURES				
Appropriation for the year	$ 103,301	$ 103,608	$ 103,608	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,359	$ (566)		
UNENCUMBERED CASH - JANUARY 1	582	1,941		
UNENCUMBERED CASH - DECEMBER 31	$ 1,941	$ 1,375		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 10,692	$ 11,007	$ 11,064	$ (57)
Delinquent	142	125	-	125
Motor vehicle	1,102	928	941	(13)
Recreational vehicle	25	21	35	(14)
16/20 vehicle	58	47	50	(3)
Commercial vehicle	32	30	28	2
Total Cash Receipts	$ 12,051	$ 12,158	$ 12,118	$ 40
EXPENDITURES				
Employee benefits	$ 11,905	$ 12,205	$ 12,205	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 146	$ (47)		
UNENCUMBERED CASH - JANUARY 1	87	233		
UNENCUMBERED CASH - DECEMBER 31	$ 233	$ 186		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 31,641	$ 23,575	$ 23,543	$ 32
Delinquent	474	365	-	365
Motor vehicle	1,764	2,444	2,788	(344)
Recreational vehicle	41	59	103	(44)
Commercial vehicle	51	86	149	(63)
User fees	61,716	73,579	50,084	23,495
Total Cash Receipts	$ 95,687	$ 100,108	$ 76,667	$ 23,441
EXPENDITURES				
Personnel services	$ 53,887	$ 54,967	$ 73,000	$ (18,033)
Contractual	4,990	5,970	7,000	(1,030)
Commodities	9,773	14,777	18,000	(3,223)
Capital outlay	-	-	11,000	(11,000)
Total Expenditures	$ 68,650	$ 75,714	$ 109,000	$ (33,286)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,037	$ 24,394		
UNENCUMBERED CASH - JANUARY 1	39,448	66,485		
Cancelled Prior Year Encumbrances	-	602		
UNENCUMBERED CASH - DECEMBER 31	$ 66,485	$ 91,481		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Interest income	$ 203	$ 61	$ 400	$ (339)
EXPENDITURES				
Capital outlay	$ -	$ -	$ 43,317	$ (43,317)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 203	$ 61		
UNENCUMBERED CASH - JANUARY 1	42,517	42,720		
UNENCUMBERED CASH - DECEMBER 31	$ 42,720	$ 42,781		

WABAUNSEE COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 67	$ 51	$ -	$ 51
Delinquent	614	204	-	204
Motor vehicle	4,918	966	-	966
Recreational vehicle	113	19	-	19
16/20 vehicle	258	205	-	205
Commercial vehicle	142	7	-	7
Grant receipts	-	132,019	-	132,019
Total Cash Receipts	$ 6,112	$ 133,471	$ -	$ 133,471
EXPENDITURES				
Grant expenditures	$ -	$ 132,203	$ -	$ 132,203
Transfers Out	18,197	1,914	1,197	717
Adjustments for qualifying budget credits	-	-	132,019	(132,019)
Total Expenditures	$ 18,197	$ 134,117	$ 133,216	$ 901
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,085)	$ (646)		
UNENCUMBERED CASH - JANUARY 1	12,731	646		
UNENCUMBERED CASH - DECEMBER 31	$ 646	$ -		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 87,551	$ 94,070	$ 94,884	$ (814)
Delinquent	1,079	1,033	-	1,033
Motor vehicle	8,320	7,745	8,067	(322)
Recreational vehicle	192	186	298	(112)
16/20 vehicle	424	374	432	(58)
Commercial vehicle	242	254	243	11
Total Cash Receipts	$ 97,808	$ 103,662	$ 103,924	$ (262)
EXPENDITURES				
Contractual	$ -	$ 7,541	$ -	$ 7,541
Appropriations	98,266	95,837	104,382	(8,545)
Total Expenditures	$ 98,266	$ 103,378	$ 104,382	$ (1,004)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (458)	$ 284		
UNENCUMBERED CASH - JANUARY 1	458	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 284		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 109,837	$ 114,579	$ 115,549	$ (970)
Delinquent	1,534	1,324	-	1,324
Motor vehicle	13,897	10,037	9,702	335
Recreational vehicle	321	279	358	(79)
16/20 vehicle	730	472	520	(48)
Commercial vehicle	399	310	292	18
Other reimbursements	4,501	5,626	3,000	2,626
Total Cash Receipts	$ 131,219	$ 132,627	$ 129,421	$ 3,206
EXPENDITURES				
Personnel services	$ 101,046	$ 103,898	$ 103,075	$ 823
Contractual	17,595	18,690	29,000	(10,310)
Commodities	2,087	2,586	5,000	(2,414)
Capital outlay	24,587	26	3,000	(2,974)
Total Expenditures	$ 145,315	$ 125,200	$ 140,075	$ (14,875)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14,096)	$ 7,427		
UNENCUMBERED CASH - JANUARY 1	35,143	21,047		
Cancelled Prior Year Encumbrances	-	139		
UNENCUMBERED CASH - DECEMBER 31	$ 21,047	$ 28,613		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 74,351	$ 113,127	$ 114,147	$ (1,020)
Delinquent	1,198	914	-	914
Motor vehicle	4,994	5,924	6,561	(637)
Recreational vehicle	115	143	242	(99)
16/20 vehicle	262	501	352	149
Commercial vehicle	143	204	198	6
Miscellaneous	6,718	52	-	52
Total Cash Receipts	$ 87,781	$ 120,865	$ 121,500	$ (635)
EXPENDITURES				
Personnel services	$ 33,637	$ 23,674	$ 40,300	$ (16,626)
Contractual	71,788	30,523	37,200	(6,677)
Commodities	9,298	2,222	4,000	(1,778)
Capital outlay	-	28,747	40,000	(11,253)
Total Expenditures	$ 114,723	$ 85,166	$ 121,500	$ (36,334)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26,942)	$ 35,699		
UNENCUMBERED CASH - JANUARY 1	27,940	998		
Cancelled Prior Year Encumbrances	310	310		
UNENCUMBERED CASH - DECEMBER 31	$ 1,308	$ 37,007		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 902,027	$ 847,832	$ 854,710	$ (6,878)
Delinquent	11,461	10,289	-	10,289
Motor vehicle	82,781	76,272	79,662	(3,390)
Recreational vehicle	1,909	1,830	2,944	(1,114)
16/20 vehicle	4,350	3,963	4,270	(307)
Commercial vehicle	2,375	2,504	2,398	106
Total Cash Receipts	$ 1,004,903	$ 942,690	$ 943,984	$ (1,294)
EXPENDITURES				
Payroll taxes and employee benefits	$ 449,338	$ 430,789	$ 1,260,000	$ (829,211)
Contractual	517,325	563,177	-	563,177
Other	1,011	14,649	-	14,649
Total Expenditures	$ 967,674	$ 1,008,615	$ 1,260,000	$ (251,385)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37,229	$ (65,925)		
UNENCUMBERED CASH - JANUARY 1	438,208	475,437		
UNENCUMBERED CASH - DECEMBER 31	$ 475,437	$ 409,512		

WABAUNSEE COUNTY, KANSAS
LIABILITY DEFENSE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 49	$ 37	$ -	$ 37
Delinquent	411	130	-	130
Motor vehicle	2,637	518	-	518
Recreational vehicle	61	10	-	10
16/20 vehicle	139	149	-	149
Commercial vehicle	74	4	-	4
Total Cash Receipts	$ 3,371	$ 848	$ -	$ 848
EXPENDITURES				
Insurance and bond premiums	$ 807	$ -	$ -	$ -
Miscellaneous	-	130	-	130
Transfers Out	22,035	1,064	11,336	(10,272)
Total Expenditures	$ 22,842	$ 1,194	$ 11,336	$ (10,142)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,471)	$ (346)		
UNENCUMBERED CASH - JANUARY 1	19,817	346		
UNENCUMBERED CASH - DECEMBER 31	$ 346	$ -		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Liquor	$ 3,254	$ 3,382	$ 3,500	$ (118)
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	$ 3,801	$ 4,200	$ 6,028	$ (1,828)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (547)	$ (818)		
UNENCUMBERED CASH - JANUARY 1	2,228	1,681		
UNENCUMBERED CASH - DECEMBER 31	$ 1,681	$ 863		

WABAUNSEE COUNTY, KANSAS
MENTAL RETARDATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 19	$ 14	$ -	$ 14
Delinquent	175	58	-	58
Motor vehicle	1,391	273	-	273
Recreational vehicle tax	31	5	-	5
16/20 vehicle tax	73	57	-	57
Commercial vehicle tax	40	2	-	2
Total Cash Receipts	$ 1,729	$ 409	$ -	$ 409
EXPENDITURES				
Miscellaneous	$ -	$ 52	$ -	$ 52
Transfers Out	1,641	540	95	445
Total Expenditures	$ 1,641	$ 592	$ 95	$ 497
RECEIPTS OVER (UNDER) EXPENDITURES	$ 88	$ (183)		
UNENCUMBERED CASH - JANUARY 1	95	183		
UNENCUMBERED CASH - DECEMBER 31	$ 183	$ -		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 44,487	$ 45,897	$ 46,318	$ (421)
Delinquent	469	483	-	483
Motor vehicle	4,061	3,758	3,934	(176)
Recreational vehicle tax	94	90	145	(55)
16/20 vehicle tax	213	147	211	(64)
Commercial vehicle tax	117	124	118	6
Liquor tax	6,776	6,224	8,500	(2,276)
Total Cash Receipts	$ 56,217	$ 56,723	$ 59,226	$ (2,503)
EXPENDITURES				
Remittance to Mental Health Center	$ 56,915	$ 55,261	$ 59,500	$ (4,239)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (698)	$ 1,462		
UNENCUMBERED CASH - JANUARY 1	2,556	1,858		
UNENCUMBERED CASH - DECEMBER 31	$ 1,858	$ 3,320		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 45,686	$ 47,035	$ 47,443	$ (408)
Delinquent	577	527	-	527
Motor vehicle	4,337	3,895	4,034	(139)
16/20 vehicle	223	257	149	108
Commercial vehicle	122	126	216	(90)
Transfer in	-	-	121	(121)
Total Cash Receipts	$ 50,945	$ 51,840	$ 51,963	$ (123)
EXPENDITURES				
Contractual services	$ 1,922	$ 840	$ 60,000	$ (59,160)
Commodities	-	-	5,000	(5,000)
Capital outlay	71,397	-	318,714	(318,714)
Total Expenditures	$ 73,319	$ 840	$ 383,714	$ (382,874)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,374)	$ 51,000		
UNENCUMBERED CASH - JANUARY 1	367,453	345,079		
UNENCUMBERED CASH - DECEMBER 31	$ 345,079	$ 396,079		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE SPECIAL SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 381,371	$ 305,227	$ 320,000	$ (14,773)
Reimbursements	-	311,752	-	311,752
Interest income	2,858	596	5,000	(4,404)
Total Cash Receipts	$ 384,229	$ 617,575	$ 325,000	$ 292,575
EXPENDITURES				
Capital outlay	$ 255,348	$ 707,532	$ 1,171,453	$ (463,921)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 128,881	$ (89,957)		
UNENCUMBERED CASH - JANUARY 1	573,064	701,945		
UNENCUMBERED CASH - DECEMBER 31	$ 701,945	$ 611,988		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 59,145	$ 60,552	$ 60,000	$ 552
Interest income	251	45	400	(355)
Total Cash Receipts	$ 59,396	$ 60,597	$ 60,400	$ 197
EXPENDITURES				
Contractual	$ 81,591	$ 49,233	$ 80,000	$ (30,767)
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	25,865	(25,865)
Total Expenditures	$ 81,591	$ 49,233	$ 110,865	$ (61,632)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,195)	$ 11,364		
UNENCUMBERED CASH - JANUARY 1	50,065	27,870		
UNENCUMBERED CASH - DECEMBER 31	$ 27,870	$ 39,234		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Miscellaneous	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	27	27
UNENCUMBERED CASH - DECEMBER 31	$ 27	$ 27

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Interest income	$ 2	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2	$ -
UNENCUMBERED CASH - JANUARY 1	277	279
UNENCUMBERED CASH - DECEMBER 31	$ 279	$ 279

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Technology fees	$ 13,416	$ 14,668
Interest income	112	19
Total Cash Receipts	$ 13,528	$ 14,687
EXPENDITURES		
Contractual	$ 1,516	$ 8,270
Commodities	4,910	8,342
Total Expenditures	$ 6,426	$ 16,612
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,102	$ (1,925)
UNENCUMBERED CASH - JANUARY 1	22,998	30,100
UNENCUMBERED CASH - DECEMBER 31	$ 30,100	$ 28,175

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Sale of property	$ 19,739	$ 37,221
Transfers In	-	30,000
Total Receipts	$ 19,739	$ 67,221
EXPENDITURES		
Purchase of machinery	$ 64,358	$ 211,511
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,619)	$ (144,290)
UNENCUMBERED CASH - JANUARY 1	249,415	204,796
UNENCUMBERED CASH - DECEMBER 31	$ 204,796	$ 60,506

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Interest income	$ 114	$ 19
Miscellaneous	1,731	25,523
Total Cash Receipts	$ 1,845	$ 25,542
EXPENDITURES		
Contractual	$ 4,428	$ 5,501
Commodities	1,309	4,646
Capital outlay	450	9,401
Total Expenditures	$ 6,187	$ 19,548
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,342)	$ 5,994
UNENCUMBERED CASH - JANUARY 1	24,176	19,834
Cancelled Prior Year Encumbrances	-	500
UNENCUMBERED CASH - DECEMBER 31	$ 19,834	$ 26,328

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
State grants	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	2,725	2,725
UNENCUMBERED CASH - DECEMBER 31	$ 2,725	$ 2,725

WABAUNSEE COUNTY, KANSAS
HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Transfers in	$ 134,000	$ 150,000
EXPENDITURES		
Commodities	$ -	$ 150,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 134,000	$ -
UNENCUMBERED CASH - JANUARY 1	105,000	239,000
UNENCUMBERED CASH - DECEMBER 31	$ 239,000	$ 239,000

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Collections	$ 3,398	$ 3,667
Interest income	45	5
Total Cash Receipts	$ 3,443	$ 3,672
EXPENDITURES		
Contractual services	$ 282	$ 685
Commodities	-	8,584
Total Expenditures	$ 282	$ 9,269
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,161	$ (5,597)
UNENCUMBERED CASH - JANUARY 1	9,426	12,587
UNENCUMBERED CASH - DECEMBER 31	$ 12,587	$ 6,990

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Collections	$ 4,898	$ 3,667
Interest income	49	5
Total Cash Receipts	$ 4,947	$ 3,672
EXPENDITURES		
Commodities	$ -	$ 8,582
Contractual services	1,789	685
Total Expenditures	$ 1,789	$ 9,267
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,158	$ (5,595)
UNENCUMBERED CASH - JANUARY 1	10,207	13,365
UNENCUMBERED CASH - DECEMBER 31	$ 13,365	$ 7,770

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Collections	$ 520	$ 488
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 520	$ 488
UNENCUMBERED CASH - JANUARY 1	960	1,480
Cancelled Prior Year Encumbrances	-	312
UNENCUMBERED CASH - DECEMBER 31	$ 1,480	$ 2,280

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Collections	$ 1,880	$ 2,220
EXPENDITURES		
Contractual services	$ 714	$ 1,471
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,166	$ 749
UNENCUMBERED CASH - JANUARY 1	2,411	3,577
UNENCUMBERED CASH - DECEMBER 31	$ 3,577	$ 4,326

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Collections	$ 10,550	$ 9,960
EXPENDITURES		
Contractual services	$ 4,795	$ 16,635
Commodities	359	28
Total Expenditures	$ 5,154	$ 16,663
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,396	$ (6,703)
UNENCUMBERED CASH - JANUARY 1	25,549	30,945
UNENCUMBERED CASH - DECEMBER 31	$ 30,945	$ 24,242

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Transfers in	$ 50,000	$ 60,000
EXPENDITURES		
Capital Outlay	$ -	$ 8,287
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ 51,713
UNENCUMBERED CASH - JANUARY 1	250,000	300,000
UNENCUMBERED CASH - DECEMBER 31	$ 300,000	$ 351,713

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Fees	$ 7,420	$ 7,100
Miscellaneous	1,220	1,000
Total Cash Receipts	$ 8,640	$ 8,100
EXPENDITURES		
Contractual services	$ 8,238	$ 7,531
Commodities	600	1,069
Total Expenditures	$ 8,838	$ 8,600
RECEIPTS OVER (UNDER) EXPENDITURES	$ (198)	$ (500)
UNENCUMBERED CASH - JANUARY 1	3,583	3,385
UNENCUMBERED CASH - DECEMBER 31	$ 3,385	$ 2,885

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Grant receipts	$ 25,169	$ 87,074	$ 68,615	$ 18,459
Miscellaneous	15,000	26,250	35,737	(9,487)
Transfers in	-	15,139	15,139	-
Total Cash Receipts	$ 40,169	$ 128,463	$ 119,491	$ 8,972
EXPENDITURES				
Personnel services	$ 22,876	$ 64,663	$ 98,615	$ (33,952)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,293	$ 63,800		
UNENCUMBERED CASH - JANUARY 1	-	17,293		
UNENCUMBERED CASH - DECEMBER 31	$ 17,293	$ 81,093		

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021 Actual	2021 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 220,317	$ 209,694	$ 211,561	$ (1,867)
Delinquent	1,803	2,257	-	2,257
Motor vehicle	19,680	18,536	19,475	(939)
Recreational vehicle	454	445	720	(275)
16/20 vehicle	1,034	403	1,044	(641)
Commercial vehicle	565	611	586	25
Miscellaneous	835	11,703	-	11,703
Transfers in		22,000	22,000	-
Total Cash Receipts	$ 244,688	$ 265,649	$ 255,386	$ 10,263
EXPENDITURES				
Principal	$ 177,701	$ 245,000	$ 245,000	$ -
Interest	54,945	91,301	91,301	-
Contractual	1,000	1,100	1,100	-
Total Expenditures	$ 233,646	$ 337,401	$ 337,401	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,042	$ (71,752)		
UNENCUMBERED CASH - JANUARY 1	81,610	92,652		
UNENCUMBERED CASH - DECEMBER 31	$ 92,652	$ 20,900		

WABAUNSEE COUNTY, KANSAS
WATER INCURSION BOND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Totals for the Prior Year Ended December 31, 2020)

	2020	2021
RECEIPTS		
Bond proceeds	$ 1,390,383	$ -
EXPENDITURES		
Contractual services	$ 682,216	$ 615,656
Capital outlay	-	11,440
Total Expenditures	$ 682,216	$ 627,096
RECEIPTS OVER (UNDER) EXPENDITURES	$ 708,167	$ (627,096)
UNENCUMBERED CASH - JANUARY 1	-	708,167
UNENCUMBERED CASH - DECEMBER 31	$ 708,167	$ 81,071

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 7,983,200	$ 9,719,859	$ 8,780,203	$ 8,922,856
Redemptions	57,790	78,129	60,858	75,061
Delinquent personal property tax	16,071	455	16,070	456
County and township road fund	-	8,183	-	8,183
Sales and compensating tax	48,292	477,803	491,483	34,612
Motor vehicle tax	225,494	437,541	308,899	354,136
Recreational vehicle tax	4,577	10,339	7,515	7,401
Mineral tax	27	342	-	369
Sand royalty	-	-	-	-
Motor vehicle registration	169	653,985	653,563	591
Sales tax fee	35	(1,438)	(1,431)	28
Prosecutor's training	5,332	1,867	880	6,319
Heritage trust fund	2,087	7,334	5,767	3,654
Suspense	2,243	(2,190)	-	53
Returned check	(269)	4,767	4,635	(137)
Commercial vehicle	1,483	16,805	16,072	2,216
Excess receipts	-	24,554	24,554	-
Drivers licenses	115	20,435	20,437	113
Payroll Clearing	13,445	-	13,445	-
Worthless check fees	325	10	-	335
Neighborhood revitalization	-	29,178	29,178	-
Zoning contingency bond	47,900	-	-	47,900
Total Distributable Funds	$ 8,408,316	$ 11,487,958	$ 10,432,128	$ 9,464,146
State Funds				
Educational building	$ -	$ 98,730	$ 98,730	$ -
Institutional building	-	49,366	49,366	-
State motor vehicle	-	7,783	7,783	-
Total State Funds	$ -	$ 155,879	$ 155,879	$ -
Subdivision Funds				
Cities	$ -	$ 756,044	$ 756,044	$ -
Townships	7,789	1,312,105	1,319,894	-
School districts	-	5,445,377	5,445,377	-
Cemeteries	207	46,301	46,223	285
Watersheds and drainage	-	56,130	56,116	14
Fire districts	46	553,621	552,887	780
Sewer districts	45,171	5,760	2,295	48,636
Ambulance districts	103,077	365,437	383,536	84,978
Lake Wabaunsee improvement	-	129,521	129,521	-
Community improvement district	23,642	57,963	58,004	23,601
Flint View improvement	738	-	-	738
Total Subdivision Funds	$ 180,670	$ 8,728,259	$ 8,749,897	$ 159,032
Office Cash				
Clerk of the District Court	$ 52,432	$ 503,386	$ 503,637	$ 52,181
County Clerk	170	5,745	5,670	245
Law Library	14,405	8,236	5,960	16,681
Register of Deeds	-	35,629	35,629	-
Sheriff	25,234	17,902	20,962	22,174
Treasurer - Special Auto	1,001	68,565	67,940	1,626
Total Office Cash	$ 93,242	$ 639,463	$ 639,798	$ 92,907
Total Agency Funds	$ 8,682,228	$ 21,011,559	$ 19,977,702	$ 9,716,085