WABAUNSEE COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

WABAUNSEE COUNTY, KANSAS
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June 17, 2024

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, 2023 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated May 15, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 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 2022 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, 2023, 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, 2023

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	$ 1,676,489	$ -	$ 2,701,495	$ 3,462,670	$ 915,314	$ 129,469	$ 1,044,783
Special Purpose Funds							
Road and Bridge	149,371	-	2,816,535	2,876,500	89,406	76,524	165,930
Noxious Weed	35,986	-	321,029	281,150	75,865	5,512	81,377
Noxious Weed Capital Outlay	130,834	-	-	856	129,978	-	129,978
Health	68,413	-	242,198	286,843	23,768	8,940	32,708
Regional Library	1,599	-	113,907	112,953	2,553	-	2,553
Regional Library Employee Benefits	250	-	13,782	13,682	350	-	350
Public Transportation	70,128	-	78,118	104,068	44,178	3,129	47,307
Public Trans. Capital Outlay	46,170	-	5,100	-	51,270	-	51,270
Program for Elderly	7,876	-	115,110	106,256	16,730	-	16,730
Appraiser’s Cost	34,377	-	143,717	140,387	37,707	989	38,696
Election	82,708	-	96,587	67,737	111,558	4,662	116,220
Employee Benefits	252,363	-	1,119,389	1,129,084	242,668	(55,394)	187,274
Park and Recreation	813	-	4,333	4,000	1,146	-	1,146
Mental Health	1,262	-	56,943	56,702	1,503	-	1,503
Capital Improvement	272,548	-	57,555	6,044	324,059	-	324,059
Road & Bridge Special Sales Tax	540,087	-	720,777	715,279	545,585	-	545,585
911 Coordinating Council	89,914	-	63,381	64,981	88,314	262	88,576
Law Enforcement Trust	27	-	2,100	-	2,127	-	2,127
Sheriff's Federal Forfeiture	281	-	13	-	294	-	294
Register of Deeds Technology	14,609	-	9,435	2,808	21,236	-	21,236
Road Machinery & Equipment	76,198	-	126,838	22,759	180,277	-	180,277
Sheriff's County Forfeiture	107,077	-	8,309	99,801	15,585	-	15,585
County Health Donations	2,725	-	-	-	2,725	-	2,725
Highway Improvement	367,815	-	484,647	250,000	602,462	-	602,462
Clerk Technology	9,642	-	2,644	-	12,286	-	12,286

(continued)

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, 2023

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	$ 9,873	$ -	$ 2,628	$ 1,376	$ 11,125	$ -	$ 11,125
Conceal Carry	2,832	-	293	-	3,125	-	3,125
Registered Offender	4,702	-	2,900	-	7,602	-	7,602
County Attorney Forfeiture	86,916	-	9,501	70,747	25,670	-	25,670
Equipment Reserve	309,962	-	25,000	55,083	279,879	-	279,879
VIN Inspection	2,866	-	7,335	5,549	4,652	-	4,652
Road & Bridge Impact Fee	16,178	-	53,610	-	69,788	-	69,788
Opiod Settlement	1,292	-	17,364	-	18,656	-	18,656
COPS Grant	137,636	-	62,946	70,983	129,599	-	129,599
Grants	-	-	54,856	57,924	(3,068)	262	(2,806)
Bond and Interest Funds:							
Bond and Interest #3	88,447	-	427,614	344,090	171,971	-	171,971
Water Incursion Bond	77,923	-	-	77,923	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 4,778,189	$ -	$ 9,967,989	$ 10,488,235	$ 4,257,943	$ 174,355	$ 4,432,298

Composition of Cash:	
Checking Accounts	$ 13,988,550
Certificates of Deposit	1,200,000
Cash on hand	800
Total Cash	$ 15,189,350
Agency Funds	(10,757,052)
Total Reporting Entity (Excluding Agency Funds)	$ 4,432,298

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

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. A revenue neutral hearing was held during the year.

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
Road and Bridge Impact Fee
Register of Deeds Technology
Law Enforcement Trust
Registered Offender
Clerk Technology
County Attorney Forfeiture
VIN Inspection
Water Incursion Bond
Opioid Settlement

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%.

At December 31, 2023, the County's carrying amount of deposits was $15,188,550 and the bank balance was $15,495,008. 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 the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3: Stewardship, Compliance and Accountability

As of December 31, 2023, the County had no material violations.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $282,056 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $3,026,270. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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	Equipment Reserve	K.S.A. 19-119	$ 25,000
Road and Bridge	Highway Improvement	K.S.A. 68-590	185,500
Road and Bridge	Road Machinery and Equipment	K.S.A. 19-119	75,000
Water Incursion Bond	Bond & Interest	Commission	77,923
Public Transportation	Public Trans. Capital Outlay	K.S.A. 79-2958	3,000
Total			$ 366,423

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, 2023.

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 17, 2024, the date the financial statement was available to be issued.

Note 11: 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	$ 1,795,000	$ -	$ 115,000	$ (115,000)	$ 1,680,000	$ 46,510
Series 2017A	1.5 - 3.0%	11/15/17	930,000	2032	660,000	-	60,000	(60,000)	600,000	17,650
Series 2020A	1.0 - 2.0%	10/29/20	1,375,000	2035	1,215,000	-	85,000	(85,000)	1,130,000	19,930
Capital Leases										
Sheriff Vehicles (2)	3.75%	6/13/22	88,000	2026	88,000	-	21,850	(21,850)	66,150	2,136
E Building	5.50%	1/3/20	109,500	2040	100,022	-	100,022	(100,022)	-	1,483
Total Contractual Indebtedness					$ 3,858,022	$ -	$ 381,872	$ (381,872)	$ 3,476,150	$ 87,709

Note 12: 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:

	2024	2025	2026	2027	2028	2028-2032	2033-2037	2038-2042	Total
PRINCIPAL									
General Obligation Bonds									
Series 2015A	$ 120,000	$ 120,000	$ 125,000	$ 130,000	$ 135,000	$ 725,000	$ 325,000	$ -	$ 1,680,000
Series 2017A	60,000	60,000	65,000	65,000	65,000	285,000	-	-	600,000
Series 2020A	85,000	85,000	90,000	90,000	95,000	485,000	200,000	-	1,130,000
Capital Leases									
Sheriff Vehicles (2)	21,290	22,095	22,765	-	-	-	-	-	66,150
E Building	-	-	-	-	-	-	-	-	-
Total Principal	$ 286,290	$ 287,095	$ 302,765	$ 285,000	$ 295,000	$ 1,495,000	$ 525,000	$ -	$ 3,476,150
INTEREST									
General Obligation Bonds									
Series 2015A	$ 44,498	$ 42,218	$ 39,818	$ 36,880	$ 33,825	$ 113,376	$ 14,700	$ -	$ 325,315
Series 2017A	16,450	15,250	13,750	12,125	10,338	21,600	-	-	89,513
Series 2020A	18,230	16,530	14,830	13,030	11,230	35,945	4,800	-	114,595
Capital Leases									
Sheriff Vehicles (2)	2,522	1,717	872	-	-	-	-	-	5,111
E Building	-	-	-	-	-	-	-	-	-
Total Interest	$ 81,700	$ 75,715	$ 69,270	$ 62,035	$ 55,393	$ 170,921	$ 19,500	$ -	$ 534,534
TOTAL PRINCIPAL AND INTEREST	$ 367,990	$ 362,810	$ 372,035	$ 347,035	$ 350,393	$ 1,665,921	$ 544,500	$ -	$ 4,010,684

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

WABAUNSEE COUNTY, KANSAS
SUMMARY STATEMENT OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General	$ 3,208,812	$ 419,343	$ 3,628,155	$ 3,462,670	$ (165,485)
Special Purpose Funds					
Road and Bridge	2,879,301	-	2,879,301	2,876,500	(2,801)
Noxious Weed	314,950	-	314,950	281,150	(33,800)
Noxious Weed Capital Outlay	95,834	-	95,834	856	(94,978)
Health	308,616	-	308,616	286,843	(21,773)
Regional Library	112,953	-	112,953	112,953	-
Regional Library Employee Benefits	13,682	-	13,682	13,682	-
Public Transportation	126,400	-	126,400	104,068	(22,332)
Public Transportation Capital Outlay	42,961	-	42,961	-	(42,961)
Program for Elderly	117,999	-	117,999	106,256	(11,743)
Appraiser's Cost	156,870	-	156,870	140,387	(16,483)
Election	121,500	-	121,500	67,737	(53,763)
Employee Benefits	1,325,000	-	1,325,000	1,129,084	(195,916)
Park and Recreation	7,963	-	7,963	4,000	(3,963)
Mental Health	60,500	-	60,500	56,702	(3,798)
Capital Improvement	460,665	-	460,665	6,044	(454,621)
Road and Bridge Special Sales Tax	1,014,388	-	1,014,388	-	(1,014,388)
911 Coordinating Council	116,234	-	116,234	64,981	(51,253)
COPS Grant	114,587	-	114,587	70,983	(43,604)
Bond and Interest Funds:					
Bond and Interest #3	420,190	-	420,190	344,090	(76,100)
	$ 11,019,405	$ 419,343	$ 11,438,748	$ 9,128,986	$ (2,309,762)

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, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,498,300	1,388,585	$ 1,391,227	$ (2,642)
Delinquent	21,222	17,041	-	17,041
Motor vehicle tax	185,719	142,586	129,735	12,851
Recreational vehicle tax	4,489	3,548	2,839	709
Commercial vehicle tax	6,592	4,533	3,561	972
Mineral tax	1,240	1,677	1,000	677
Liquor tax	3,110	4,333	3,500	833
Countywide sales tax	666,528	597,355	480,000	117,355
Officer's fees	134,695	98,143	120,000	(21,857)
Building permits and zoning appeals	32,070	33,225	30,000	3,225
Diversion fees	27,098	30,141	20,000	10,141
Interest on delinquent tax	41,172	33,716	35,000	(1,284)
Antique tags	3,320	3,505	3,500	5
Sheriffs fees	11,778	8,602	10,000	(1,398)
Interest on idle funds	47,303	291,960	10,000	281,960
Reimbursements	12,781	36,806	30,000	6,806
Other receipts	(2,168)	3,391	-	3,391
SPARK/APRA receipts	686,732	2,348	-	2,348
Total Cash Receipts	$ 3,381,981	$ 2,701,495	$ 2,270,362	$ 431,133

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 51,134	$ 51,134	$ 50,500	$ 634
Contractual services	10,487	11,756	18,300	(6,544)
Commodities	2,641	1,696	1,500	196
Total County Commissioners	$ 64,262	$ 64,586	$ 70,300	$ (5,714)
County Clerk				
Personnel services	$ 128,089	$ 134,736	$ 140,500	$ (5,764)
Contractual services	3,894	6,531	3,000	3,531
Commodities	2,717	1,285	2,300	(1,015)
Capital outlay	2,433	-	500	(500)
Total County Clerk	$ 137,133	$ 142,552	$ 146,300	$ (3,748)
County Treasurer				
Personnel services	$ 86,939	$ 94,874	$ 92,801	$ 2,073
Contractual services	8,424	8,372	10,910	(2,538)
Commodities	2,173	2,714	2,500	214
Capital outlay	-	-	2,000	(2,000)
Total County Treasurer	$ 97,536	$ 105,960	$ 108,211	$ (2,251)
County Attorney				
Personnel services	$ 104,751	$ 115,152	$ 116,263	$ (1,111)
Contractual services	4,346	3,304	9,150	(5,846)
Commodities	559	614	1,400	(786)
	-	300	-	300
Total County Attorney	$ 109,656	$ 119,370	$ 126,813	$ (7,443)
Register of Deeds				
Personnel services	$ 95,440	$ 103,028	$ 102,987	$ 41
Contractual services	2,467	5,305	3,700	1,605
Commodities	979	668	2,750	(2,082)
Capital outlay	-	-	994	(994)
Total Register of Deeds	$ 98,886	$ 109,001	$ 110,431	$ (1,430)
Sheriff				
Personnel services	$ 992,801	$ 1,078,084	$ 1,128,467	$ (50,383)
Contractual services	102,292	149,991	102,550	47,441
Commodities	124,428	161,666	115,450	46,216
Capital outlay	102,440	24,242	78,663	(54,421)
Total Sheriff	$ 1,321,961	$ 1,413,983	$ 1,425,130	$ (11,147)
District Court				
Contractual services	$ 86,012	$ 99,285	$ 72,900	$ 26,385
Commodities	2,482	2,699	4,000	(1,301)
Capital outlay	-	602	12,663	(12,061)
Total District Court	$ 88,494	$ 102,586	$ 89,563	$ 13,023
Courthouse				
Personnel services	$ 38,322	$ 41,377	$ 41,050	$ 327
Contractual services	50,032	50,742	53,100	(2,358)
Commodities	5,345	4,079	4,850	(771)
Capital outlay	69	-	-	-
Total Courthouse	$ 93,768	$ 96,198	$ 99,000	$ (2,802)

(continued)

WABAUNSEE COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Emergency Preparedness				
Personnel services	$ 32,777	$ 46,575	$ 34,930	$ 11,645
Contractual services	5,805	6,721	14,500	(7,779)
Commodities	7,941	4,744	5,020	(276)
Capital outlay	10,007	6,239	12,000	(5,761)
Total Emergency Preparedness	$ 56,530	$ 64,279	$ 66,450	$ (2,171)
Planning and Zoning				
Personnel services	$ 56,114	$ 60,080	$ 59,370	$ 710
Contractual services	21,196	22,408	27,800	(5,392)
Commodities	5,075	1,863	4,500	(2,637)
Capital outlay	-	500	500	-
Total Planning and Zoning	$ 82,385	$ 84,851	$ 92,170	$ (7,319)
Economic Development				
Capital outlay	$ 58,568	$ 39,087	$ 61,780	$ (22,693)
Total Economic development	$ 58,568	$ 39,087	$ 61,780	$ (22,693)
Special Services				
Historical	$ 10,000	$ 20,000	$ 20,000	$ -
Solid waste	3,657	5,685	8,900	(3,215)
Soil conservation	40,000	42,000	42,000	-
Coroner's expense	19,189	20,712	20,900	(188)
County Fair	30,000	30,000	30,000	-
Courthouse maintenance	21,279	28,286	160,000	(131,714)
Juvenile detention	1,350	4,650	10,000	(5,350)
Allocable expense	27,485	20,063	35,500	(15,437)
Professional fees	32,699	34,143	42,000	(7,857)
Technology	134,450	135,841	128,000	7,841
Miscellaneous	8,492	3,884	10,000	(6,116)
To 911	2,710	2,873	3,000	(127)
Extension Council	151,200	162,964	162,964	-
Liability Defense	36,639	48,268	50,000	(1,732)
Hetlinger	15,000	15,000	15,000	-
E Building	9,261	101,505	9,261	92,244
Transfers out	70,139	25,000	65,139	(40,139)
SPARK/ARPA grant disbursements	439,065	419,343	-	419,343
Total Special Services	$ 1,052,615	$ 1,120,217	$ 812,664	$ 307,553
Adjustment for qualifying budget credits	$ -	$ -	$ 419,343	$ (419,343)
Total Expenditures	$ 3,261,794	$ 3,462,670	$ 3,628,155	$ (165,485)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 120,187	$ (761,175)		
UNENCUMBERED CASH - JANUARY 1	1,555,028	1,676,489		
Cancelled Prior Year Encumbrances	1,274	-		
UNENCUMBERED CASH - DECEMBER 31	$ 1,676,489	$ 915,314		

WABAUNSEE COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem property tax	$ 2,047,485	$ 2,289,854	$ 2,300,826	$ (10,972)
Delinquent tax	22,731	20,643	-	20,643
Motor vehicle tax	188,531	181,612	165,403	16,209
Recreational vehicle	4,564	4,635	3,887	748
16/20 vehicle tax	-	294	9,319	(9,025)
Commercial vehicle tax	6,749	6,137	2,970	3,167
Intergovernmental revenue				
Special Highway Fund and Equalization	278,478	281,614	284,406	(2,792)
Miscellaneous				
Refunds and reimbursements	33,238	31,746	9,700	22,046
Transfers In	-	-	20,000	(20,000)
Total Cash Receipts	$ 2,581,776	$ 2,816,535	$ 2,796,511	$ 20,024
EXPENDITURES				
Maintenance				
Personnel services	$ 559,444	$ 601,468	$ 654,311	$ (52,843)
Contractual services	117,888	186,147	189,490	(3,343)
Commodities	1,582,774	1,576,413	1,558,500	17,913
Construction				
Capital outlay	199,158	251,972	377,000	(125,028)
Transfers out	100,000	260,500	100,000	160,500
Total Expenditures	$ 2,559,264	$ 2,876,500	$ 2,879,301	$ (2,801)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,512	$ (59,965)		
UNENCUMBERED CASH - JANUARY 1	126,859	149,371		
UNENCUMBERED CASH - DECEMBER 31	$ 149,371	$ 89,406		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 147,275	$ 157,199	$ 157,784	$ (585)
Delinquent	1,690	1,511	-	1,511
Sale of chemicals and labor	114,620	148,363	124,393	23,970
Motor vehicle	14,188	13,157	11,892	1,265
Recreational vehicle	343	335	279	56
16/20 vehicle	-	22	670	(648)
Commercial vehicle	503	442	565	(123)
Total Cash Receipts	$ 278,619	$ 321,029	$ 295,583	$ 25,446
EXPENDITURES				
Personnel services	$ 104,543	$ 117,349	$ 114,400	$ 2,949
Contractual services	30,691	17,029	12,550	4,479
Commodities	121,012	146,772	188,000	(41,228)
Transfers out	35,000	-	-	-
Total Expenditures	$ 291,246	$ 281,150	$ 314,950	$ (33,800)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,627)	$ 39,879		
UNENCUMBERED CASH - JANUARY 1	48,613	35,986		
UNENCUMBERED CASH - DECEMBER 31	$ 35,986	$ 75,865		

WABAUNSEE COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 35,000	$ -	$ -	$ -
EXPENDITURES				
Capital outlay	$ 8,420	$ 856	$ 95,834	$ (94,978)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,580	$ (856)		
UNENCUMBERED CASH - JANUARY 1	104,254	130,834		
UNENCUMBERED CASH - DECEMBER 31	$ 130,834	$ 129,978		

WABAUNSEE COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 163,917	$ 165,337	$ 165,931	$ (594)
Delinquent	1,978	1,717	-	1,717
Motor vehicle	16,482	14,764	13,234	1,530
Recreational vehicle	398	374	311	63
16/20 vehicle	-	25	746	(721)
Commercial vehicle	581	492	628	(136)
Grants	82,480	54,024	101,099	(47,075)
Fees and reimbursements	7,170	5,465	-	5,465
Total Cash Receipts	$ 273,006	$ 242,198	$ 281,949	$ (39,751)
EXPENDITURES				
Personnel services	$ 228,523	$ 241,191	$ 235,466	$ 5,725
Contractual services	10,659	13,601	16,200	(2,599)
Commodities	3,466	4,849	9,400	(4,551)
Capital outlay	12,850	27,202	5,000	22,202
Transfers out	-	-	42,550	(42,550)
Total Expenditures	$ 255,498	$ 286,843	$ 308,616	$ (21,773)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,508	$ (44,645)		
UNENCUMBERED CASH - JANUARY 1	50,905	68,413		
UNENCUMBERED CASH - DECEMBER 31	$ 68,413	$ 23,768		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 97,701	$ 103,353	$ 104,128	$ (775)
Delinquent	1,148	1,009	-	1,009
Motor vehicle	9,425	8,716	7,889	827
Recreational vehicle	228	222	185	37
16/20 vehicle	-	314	444	(130)
Commercial vehicle	332	293	291	2
Total Cash Receipts	$ 108,834	$ 113,907	$ 112,937	$ 970
EXPENDITURES				
Appropriation for the year	$ 108,610	$ 112,953	$ 112,953	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 224	$ 954		
UNENCUMBERED CASH - JANUARY 1	1,375	1,599		
UNENCUMBERED CASH - DECEMBER 31	$ 1,599	$ 2,553		

WABAUNSEE COUNTY, KANSAS
REGIONAL LIBRARY EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 11,488	$ 12,575	$ 12,599	$ (24)
Delinquent	134	119	-	119
Motor vehicle	1,106	1,026	925	101
Recreational vehicle	27	26	22	4
16/20 vehicle	-	2	52	(50)
Commercial vehicle	39	34	44	(10)
Total Cash Receipts	$ 12,794	$ 13,782	$ 13,642	$ 140
EXPENDITURES				
Appropriation	$ 12,730	$ 13,682	$ 13,682	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64	$ 100		
UNENCUMBERED CASH - JANUARY 1	186	250		
UNENCUMBERED CASH - DECEMBER 31	$ 250	$ 350		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 7,589	$ 4,284	$ 4,191	$ 93
Delinquent	324	178	-	178
Motor vehicle	2,606	1,020	606	414
Recreational vehicle	62	23	14	9
Commercial vehicle	85	24	63	(39)
User fees	6,685	7,456	72,200	(64,744)
Grant receipts	61,270	64,871	-	64,871
Miscellaneous	216	262	-	262
Total Cash Receipts	$ 78,837	$ 78,118	$ 77,074	$ 1,044
EXPENDITURES				
Personnel services	$ 64,086	$ 71,636	$ 73,000	$ (1,364)
Contractual	5,963	7,782	10,000	(2,218)
Commodities	26,086	21,650	16,200	5,450
Capital outlay	1,055	-	5,000	(5,000)
Transfer out	3,000	3,000	22,200	(19,200)
Total Expenditures	$ 100,190	$ 104,068	$ 126,400	$ (22,332)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,353)	$ (25,950)		
UNENCUMBERED CASH - JANUARY 1	91,481	70,128		
UNENCUMBERED CASH - DECEMBER 31	$ 70,128	$ 44,178		

WABAUNSEE COUNTY, KANSAS
PUBLIC TRANSPORTATION CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Interest income	$ 389	$ 2,100	$ 100	$ 2,000
Transfer in	3,000	3,000	-	3,000
Total Cash Receipts	$ 3,389	$ 5,100	$ 100	$ 5,000
EXPENDITURES				
Capital outlay	$ -	$ -	$ 42,961	$ (42,961)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,389	$ 5,100		
UNENCUMBERED CASH - JANUARY 1	42,781	46,170		
UNENCUMBERED CASH - DECEMBER 31	$ 46,170	$ 51,270		

WABAUNSEE COUNTY, KANSAS
PROGRAM FOR ELDERLY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 98,184	$ 104,800	$ 105,189	$ (389)
Delinquent	1,127	1,007	-	1,007
Motor vehicle	9,459	8,771	7,928	843
Recreational vehicle	228	223	186	37
16/20 vehicle	-	15	447	(432)
Commercial vehicle	335	294	376	(82)
Total Cash Receipts	$ 109,333	$ 115,110	$ 114,126	$ 984
EXPENDITURES				
Contractual	$ 6,221	$ 4,696	$ 6,755	$ (2,059)
Appropriations	95,520	101,560	111,244	(9,684)
Total Expenditures	$ 101,741	$ 106,256	$ 117,999	$ (11,743)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,592	$ 8,854		
UNENCUMBERED CASH - JANUARY 1	284	7,876		
UNENCUMBERED CASH - DECEMBER 31	$ 7,876	$ 16,730		

WABAUNSEE COUNTY, KANSAS
APPRAISER'S COST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 121,633	$ 123,054	$ 123,575	$ (521)
Delinquent	1,422	1,244	-	1,244
Motor vehicle	11,477	10,825	9,824	1,001
Recreational vehicle	278	276	231	45
16/20 vehicle	-	18	554	(536)
Commercial vehicle	408	365	466	(101)
Fees, fines and forfeitures	3,200	7,935	-	7,935
Other reimbursements	1,531	-	4,000	(4,000)
Total Cash Receipts	$ 139,949	$ 143,717	$ 138,650	$ 5,067
EXPENDITURES				
Personnel services	$ 108,835	$ 115,552	$ 119,820	$ (4,268)
Contractual	20,088	20,156	29,050	(8,894)
Commodities	4,074	4,679	5,000	(321)
Capital outlay	1,188	-	3,000	(3,000)
Total Expenditures	$ 134,185	$ 140,387	$ 156,870	$ (16,483)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,764	$ 3,330		
UNENCUMBERED CASH - JANUARY 1	28,613	34,377		
UNENCUMBERED CASH - DECEMBER 31	$ 34,377	$ 37,707		

WABAUNSEE COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 108,762	$ 75,463	$ 75,578	$ (115)
Delinquent	1,191	1,092	-	1,092
Motor vehicle	10,332	9,919	8,794	1,125
Recreational vehicle	253	251	207	44
16/20 vehicle	-	17	495	(478)
Commercial vehicle	396	327	417	(90)
Miscellaneous	65	9,518	-	9,518
Total Cash Receipts	$ 120,999	$ 96,587	$ 85,491	$ 11,096
EXPENDITURES				
Personnel services	$ 31,921	$ 29,916	$ 41,750	$ (11,834)
Contractual	34,009	32,117	37,200	(5,083)
Commodities	6,935	1,234	4,000	(2,766)
Capital outlay	2,433	4,470	38,550	(34,080)
Total Expenditures	$ 75,298	$ 67,737	$ 121,500	$ (53,763)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 45,701	$ 28,850		
UNENCUMBERED CASH - JANUARY 1	37,007	82,708		
UNENCUMBERED CASH - DECEMBER 31	$ 82,708	$ 111,558		

WABAUNSEE COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 913,627	$ 1,021,881	$ 1,027,589	$ (5,708)
Delinquent	10,696	9,480	-	9,480
Motor vehicle	87,533	81,006	73,761	7,245
Recreational vehicle	2,107	2,067	1,733	334
16/20 vehicle	-	131	4,156	(4,025)
Commercial vehicle	3,036	2,737	3,501	(764)
Miscellaneous	-	2,087	(831)	2,918
Total Cash Receipts	$ 1,016,999	$ 1,119,389	$ 1,109,909	$ 9,480
EXPENDITURES				
KPERS	$ 261,206	282,056	$ 286,000	$ (3,944)
Health insurance	677,182	574,903	715,000	(140,097)
Workmans comp	4,440.00	34,265	50,000	(15,735)
Unemployment	2,439	13,226	16,000	(2,774)
FICA & Medicare	205,089	224,634	253,000	(28,366)
Life insurance	-	-	5,000	(5,000)
Other	23,792	-	-	-
Total Expenditures	$ 1,174,148	$ 1,129,084	$ 1,325,000	$ (195,916)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (157,149)	$ (9,695)		
UNENCUMBERED CASH - JANUARY 1	409,512	252,363		
UNENCUMBERED CASH - DECEMBER 31	$ 252,363	$ 242,668		

WABAUNSEE COUNTY, KANSAS
PARK AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Liquor	$ 3,110	$ 4,333	$ 3,600	$ 733
EXPENDITURES				
Payments to cities and lakes				
Recreational programs	$ 3,160	$ 4,000	$ 7,963	$ (3,963)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (50)	$ 333		
UNENCUMBERED CASH - JANUARY 1	863	813		
UNENCUMBERED CASH - DECEMBER 31	$ 813	$ 1,146		

WABAUNSEE COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 45,764	$ 45,925	$ 46,103	$ (178)
Delinquent	533	473	-	473
Motor vehicle	4,613	4,132	3,691	441
Recreational vehicle tax	112	105	87	18
16/20 vehicle tax	-	7	208	(201)
Commercial vehicle tax	163	137	175	(38)
Liquor tax	5,080	6,164	8,500	(2,336)
Total Cash Receipts	$ 56,265	$ 56,943	$ 58,764	$ (1,821)
EXPENDITURES				
Appropriation	$ 58,323	$ 56,702	$ 60,500	$ (3,798)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,058)	$ 241		
UNENCUMBERED CASH - JANUARY 1	3,320	1,262		
UNENCUMBERED CASH - DECEMBER 31	$ 1,262	$ 1,503		

WABAUNSEE COUNTY, KANSAS
CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem property	$ 49,091	$ 52,399	$ 52,637	$ (238)
Delinquent	563	504	-	504
Motor vehicle	4,729	4,386	3,964	422
16/20 vehicle	114	119	223	(104)
Commercial vehicle	168	147	238	(91)
Total Cash Receipts	$ 54,665	$ 57,555	$ 57,062	$ 493
EXPENDITURES				
Contractual services	$ -	$ 1,146	$ 20,000	$ (18,854)
Capital outlay	178,196	4,898	440,665	(435,767)
Total Expenditures	$ 178,196	$ 6,044	$ 460,665	$ (454,621)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (123,531)	$ 51,511		
UNENCUMBERED CASH - JANUARY 1	396,079	272,548		
UNENCUMBERED CASH - DECEMBER 31	$ 272,548	$ 324,059		

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, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 345,322	$ 445,196	$ 420,000	$ 25,196
Reimbursements	311,752	251,201	-	251,201
Interest income	7,309	24,380	1,200	23,180
Total Cash Receipts	$ 664,383	$ 720,777	$ 421,200	$ 299,577
EXPENDITURES				
Contractual services	$ 72,708	$ 715,279	$ -	$ 72,708
Capital outlay	663,576	-	1,014,388	(1,014,388)
Total Expenditures	$ 736,284	$ 715,279	$ 1,014,388	$ (941,680)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (71,901)	$ 5,498		
UNENCUMBERED CASH - JANUARY 1	611,988	540,087		
UNENCUMBERED CASH - DECEMBER 31	$ 540,087	$ 545,585		

WABAUNSEE COUNTY, KANSAS
911 COORDINATING COUNCIL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 56,144	$ 60,038	$ 65,000	$ (4,962)
Miscellaneous	3,975	-	-	-
Interest income	678	3,343	-	3,343
Total Cash Receipts	$ 60,797	$ 63,381	$ 65,000	$ (1,619)
EXPENDITURES				
Contractual	$ 10,117	$ 64,981	$ 52,000	$ 12,981
Commodities	-	-	3,000	(3,000)
Capital outlay	-	-	61,234	(61,234)
Total Expenditures	$ 10,117	$ 64,981	$ 116,234	$ (51,253)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,680	$ (1,600)		
UNENCUMBERED CASH - JANUARY 1	39,234	89,914		
UNENCUMBERED CASH - DECEMBER 31	$ 89,914	$ 88,314		

WABAUNSEE COUNTY, KANSAS
LAW ENFORCEMENT TRUST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Miscellaneous	$ -	$ 2,100
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 2,100
UNENCUMBERED CASH - JANUARY 1	27	27
UNENCUMBERED CASH - DECEMBER 31	$ 27	$ 2,127

WABAUNSEE COUNTY, KANSAS
SHERIFF'S FEDERAL FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Interest income	$ 2	$ 13
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2	$ 13
UNENCUMBERED CASH - JANUARY 1	279	281
UNENCUMBERED CASH - DECEMBER 31	$ 281	$ 294

WABAUNSEE COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Technology fees	$ 10,278	$ 8,608
Interest income	162	827
Total Cash Receipts	$ 10,440	$ 9,435
EXPENDITURES		
Contractual	$ 24,006	$ 2,808
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,566)	$ 6,627
UNENCUMBERED CASH - JANUARY 1	28,175	14,609
UNENCUMBERED CASH - DECEMBER 31	$ 14,609	$ 21,236

WABAUNSEE COUNTY, KANSAS
ROAD MACHINERY AND EQUIPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Sale of property	$ 22,270	$ 500
Miscellaneous	-	51,338
Transfers In	-	75,000
Total Receipts	$ 22,270	$ 126,838
EXPENDITURES		
Purchase of machinery	$ 6,578	$ 22,759
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,692	$ 104,079
UNENCUMBERED CASH - JANUARY 1	60,506	76,198
UNENCUMBERED CASH - DECEMBER 31	$ 76,198	$ 180,277

WABAUNSEE COUNTY, KANSAS
SHERIFF'S COUNTY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Interest income	$ 1,514	$ 3,420
Miscellaneous	200,806	4,889
Total Cash Receipts	$ 202,320	$ 8,309
EXPENDITURES		
Contractual	$ 22,072	$ 2,260
Commodities	54,169	12,721
Capital outlay	45,330	84,820
Total Expenditures	$ 121,571	$ 99,801
RECEIPTS OVER (UNDER) EXPENDITURES	$ 80,749	$ (91,492)
UNENCUMBERED CASH - JANUARY 1	26,328	107,077
UNENCUMBERED CASH - DECEMBER 31	$ 107,077	$ 15,585

WABAUNSEE COUNTY, KANSAS
COUNTY HEALTH DONATIONS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
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, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Miscellaneous	$ 28,815	$ 299,147
Transfers in	100,000	185,500
Total Cash Receipts	$ 128,815	$ 484,647
EXPENDITURES		
Commodities	$ -	$ 250,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 128,815	$ 234,647
UNENCUMBERED CASH - JANUARY 1	239,000	367,815
UNENCUMBERED CASH - DECEMBER 31	$ 367,815	$ 602,462

WABAUNSEE COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 2,570	$ 2,152
Interest income	82	492.00
Total Cash Receipts	$ 2,652	$ 2,644
EXPENDITURES		
Contractual services	$ -	$ -
Commodities	-	-
Total Expenditures	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,652	$ 2,644
UNENCUMBERED CASH - JANUARY 1	6,990	9,642
UNENCUMBERED CASH - DECEMBER 31	$ 9,642	$ 12,286

WABAUNSEE COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 2,570	$ 2,152
Interest income	88	476.00
Total Cash Receipts	$ 2,658	$ 2,628
EXPENDITURES		
Commodities	$ -	$ -
Contractual services	555	1,376
Total Expenditures	$ 555	$ 1,376
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,103	$ 1,252
UNENCUMBERED CASH - JANUARY 1	7,770	9,873
UNENCUMBERED CASH - DECEMBER 31	$ 9,873	$ 11,125

WABAUNSEE COUNTY, KANSAS
CONCEAL CARRY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 552	$ 293
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 552	$ 293
UNENCUMBERED CASH - JANUARY 1	2,280	2,832
UNENCUMBERED CASH - DECEMBER 31	$ 2,832	$ 3,125

WABAUNSEE COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 2,460	$ 2,900
EXPENDITURES		
Contractual services	$ 2,084	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 376	$ 2,900
UNENCUMBERED CASH - JANUARY 1	4,326	4,702
UNENCUMBERED CASH - DECEMBER 31	$ 4,702	$ 7,602

WABAUNSEE COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 78,446	$ 9,501
EXPENDITURES		
Contractual services	$ 5,550	$ 70,747
Commodities	10,222	-
Total Expenditures	$ 15,772	$ 70,747
RECEIPTS OVER (UNDER) EXPENDITURES	$ 62,674	$ (61,246)
UNENCUMBERED CASH - JANUARY 1	24,242	86,916
UNENCUMBERED CASH - DECEMBER 31	$ 86,916	$ 25,670

WABAUNSEE COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfers in	$ 55,000	$ 25,000
EXPENDITURES		
Capital Outlay	$ 96,751	$ 55,083
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,751)	$ (30,083)
UNENCUMBERED CASH - JANUARY 1	351,713	309,962
UNENCUMBERED CASH - DECEMBER 31	$ 309,962	$ 279,879

WABAUNSEE COUNTY, KANSAS
VIN INSPECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Fees	$ 6,780	$ 7,200
Miscellaneous	200	135
Total Cash Receipts	$ 6,980	$ 7,335
EXPENDITURES		
Contractual services	$ 5,890	$ 4,281
Commodities	1,109	1,268
Total Expenditures	$ 6,999	$ 5,549
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19)	$ 1,786
UNENCUMBERED CASH - JANUARY 1	2,885	2,866
UNENCUMBERED CASH - DECEMBER 31	$ 2,866	$ 4,652

WABAUNSEE COUNTY, KANSAS
ROAD & BRIDGE IMPACT FEE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Miscellaneous	$ 18,300	$ 53,610
EXPENDITURES		
Contractual services	$ 2,072	$ -
Commodities	50	-
Total Expenditures	$ 2,122	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,178	$ 53,610
UNENCUMBERED CASH - JANUARY 1	-	16,178
UNENCUMBERED CASH - DECEMBER 31	$ 16,178	$ 69,788

WABAUNSEE COUNTY, KANSAS
OPIOID SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Miscellaneous	$ 1,292	17,364
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,292	$ 17,364
UNENCUMBERED CASH - JANUARY 1	-	1,292
UNENCUMBERED CASH - DECEMBER 31	$ 1,292	$ 18,656

WABAUNSEE COUNTY, KANSAS
COPS GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Grant receipts	$ 78,526	$ 34,196	$ 51,957	$ (17,761)
Miscellaneous	32,500	28,750	34,263	(5,513)
Transfers in	15,139	-	15,139	(15,139)
Total Cash Receipts	$ 126,165	$ 62,946	$ 101,359	$ (38,413)
EXPENDITURES				
Personnel services	$ 69,622	$ 70,983	$ 114,587	$ (43,604)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 56,543	$ (8,037)		
UNENCUMBERED CASH - JANUARY 1	81,093	137,636		
UNENCUMBERED CASH - DECEMBER 31	$ 137,636	$ 129,599		

WABAUNSEE COUNTY, KANSAS
GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Intergovernmental	$ -	$ 54,856
EXPENDITURES		
Contractual services	$ -	$ 57,924
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (3,068)
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ (3,068)

WABAUNSEE COUNTY, KANSAS
BOND AND INTEREST #3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem	$ 384,213	$ 299,352	$ 300,965	$ (1,613)
Delinquent	2,594	3,178	-	3,178
Motor vehicle	21,584	30,956	31,089	(133)
Recreational vehicle	520	819	731	88
16/20 vehicle	-	32	1,752	(1,720)
Commercial vehicle	752	1,137	1,475	(338)
Interest on idle funds	1,634	14,217	-	14,217
Transfers in	-	77,923	-	77,923
Total Cash Receipts	$ 411,297	$ 427,614	$ 336,012	$ 91,602
EXPENDITURES				
Principal	$ 245,000	$ 260,000	$ 260,000	$ -
Interest	91,301	84,090	84,090	-
Contractual	7,449	-	1,100	(1,100)
Cash Basis Reserve	-	-	75,000	(75,000)
Total Expenditures	$ 343,750	$ 344,090	$ 420,190	$ (76,100)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 67,547	$ 83,524		
UNENCUMBERED CASH - JANUARY 1	20,900	88,447		
UNENCUMBERED CASH - DECEMBER 31	$ 88,447	$ 171,971		

WABAUNSEE COUNTY, KANSAS
WATER INCURSION BOND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Bond proceeds	$ -	$ -
EXPENDITURES		
Contractual services	$ 3,148	$ -
Transfers out	-	77,923
Total Expenditures	$ 3,148	$ 77,923
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,148)	$ (77,923)
UNENCUMBERED CASH - JANUARY 1	81,071	77,923
UNENCUMBERED CASH - DECEMBER 31	$ 77,923	$ -

WABAUNSEE COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current tax	$ 9,219,637	$ 15,143,634	$ 14,363,758	$ 9,999,513
Redemptions	92,587	124,952	143,836	73,703
Delinquent personal property tax	737	18,614	4,689	14,662
County and township road fund	8,104	171,763	171,864	8,003
Sales and compensating tax	18,445	556,863	540,292	35,016
Motor vehicle tax	262,005	1,133,382	1,125,171	270,216
Recreational vehicle tax	4,364	30,426	28,644	6,146
Mineral tax	713	3,361	3,353	721
Motor vehicle registration	106	666,643	666,214	535
Sales tax fee	27	471	469	29
Prosecutor's training	7,677	1,527	867	8,337
Heritage trust fund	859	4,304	4,117	1,046
Returned check	(137)	2,655	2,655	(137)
Commercial vehicle	1,174	36,072	36,408	838
Excess receipts	-	9,208	9,333	(125)
Drivers licenses	229	26,520	26,107	642
Worthless check fees	345	10	-	355
Neighborhood revitalization	-	8,335	8,123	212
Zoning contingency bond	42,900	-	-	42,900
Total Distributable Funds	$ 9,659,772	$ 17,938,740	$ 17,135,900	$ 10,462,612
State Funds				
Educational building	$ -	$ 115,197	$ 115,197	$ -
Institutional building	-	57,598	57,598	-
Total State Funds	$ -	$ 172,795	$ 172,795	$ -
Subdivision Funds				
Cities	$ -	$ 713,182	$ 713,182	$ -
Townships	-	1,422,544	1,422,544	-
School districts	-	5,552,376	5,552,376	-
Cemeteries	66	38,866	38,735	197
Watersheds and drainage	-	88,846	88,789	57
Fire districts	38	607,651	607,059	630
Sewer districts	50,931	5,640	2,620	53,951
Ambulance districts	114,804	562,494	627,383	49,915
Lake Wabaunsee improvement	-	129,601	129,601	-
Community improvement district	31,385	50,055	54,673	26,767
Flint View improvement	738	-	-	738
Total Subdivision Funds	$ 197,962	$ 9,171,255	$ 9,236,962	$ 132,255
Office Cash				
Clerk of the District Court	$ 109,488	$ 88,276	$ 89,965	$ 107,799
County Clerk	151	4,913	5,034	30
Law Library	22,656	7,970	5,630	24,996
Sheriff	30,152	23,413	25,296	28,269
Treasurer - Special Auto	1,563	70,000	70,472	1,091
Total Office Cash	$ 164,010	$ 194,572	$ 196,397	$ 162,185
Total Agency Funds	$ 10,021,744	$ 27,477,362	$ 26,742,054	$ 10,757,052